

7th April 1953]

[Note.—An asterisk (*) at the commencement of a speech indicates revision by the Member.]

II.—GOVERNMENT BILL.

THE MADRAS TOBACCO (TAXATION OF SALES AND REGISTRATION) BILL^a,
1953.

SRI PILLALAMARRI VENKATESWARLU :—“ On a point of order, Sir. The Bill which is going to be moved was circulated to us on Sunday evening and very few Members received it that day.”

MR. SPEAKER :—“ Before the hon. Member raises his point of order, he may kindly have a talk with the Hon. the Leader of the Opposition.”

SRI PILLALAMARRI VENKATESWARLU :—“ I had a talk with my leader, Sir.”

SRI P. RAMAMURTHI :—“ Mr. Speaker, Sir, no doubt the Bill was circulated formally on Sunday evening in the sense that it left the office on Sunday evening itself. It is also true that one or two hon. Members got the Bill on that evening itself. But the unfortunate position was that most of the hon. Members did not receive the Bill on Sunday evening and received the Bill here only yesterday morning. I thought that it had been circulated already and that is why I agreed to the Bill being taken up to-day. In view of the fact that they got the Bill only yesterday morning and the House sat throughout yesterday morning hon. Members had no time to study the Bill and send in their amendments.”

9-30
a.m.

MR. SPEAKER :—“ It was circulated with the Agenda yesterday itself.”

SRI P. RAMAMURTHI :—“ My point is that the inclusion of the item does not make the provisions of the Bill clear to the hon. Members. Hon. Members say they saw the Bill in printed form only yesterday morning when they came to the House. Obviously they cannot go through the Bill with the care that is necessary and send in their amendments wherever necessary. That is why they feel, and I also feel that some more time should be given to hon. Members to study the Bill and send in their amendments. In fact hon. Members could not send very necessary and important amendments. Therefore I request that some arrangements might be made to give hon. Members some more time to go through the Bill.”

SRI T. NAGI REDDI :—“ Sir, before you request the Hon. Minister to reply, I request I may be permitted to say a few words. Here is a Bill which looks of course small and simple and also very straightforward. But the hon. Members have to study the implications of this Bill very carefully, before they come to certain conclusions on the provisions contained in the Bill. I just went through the Bill. I find there are provisions

^a Published in the Fort St. George Gazette, dated 4th April 1953.

[Sri T. Nagi Reddi]

[7th April 1953]

in the Bill that would have repercussions on the industry, the price structure as a whole and so many other things. These have to be gone through”

THE HON. SRI C. RAJAGOPALACHARI:—“ You do not like my having done your work”

SRI T. NAGI REDDI:—“ No. The point is, if the Government could give us some time and also some material for us to study the question properly, we can also contribute to the debate by way of constructive criticism. This is a very important matter. It is a taxation measure and it cannot be rushed through like this. I have found that there is really something for us to study before taking up the discussion of this measure, such as past history of tobacco taxation, the incidence of taxation on tobacco producers and such other things. Therefore I request the Government to give us time to study all these aspects of the question. As it is, it would be impossible for us to give our criticisms in the proper manner. If the Bill were to be rushed through it would be only a waste of time. To put it crudely, if we are to sit in judgment over this Bill without sufficient material and study of the subject, it would be not only a waste of our own time, but it is a waste of time and money of the people. I would therefore request the Government to consider these points carefully and give some more time for the hon. Members to study the Bill.”

SRI PILLALAMARRI VENKATESWARLU:—“ Sir, the Hon. Leader of the Opposition is a very reasonable man and so thought it fit to agree to the suggestion put forward by the Hon. the Leader of the House. But unfortunately, the Hon. the Leader of the House is not so reasonable. He did not agree to refer the Bill to a Select Committee. If it had been accepted, the hon. Members of the House would have had an opportunity to study the Bill in detail. That was not accepted. Sir, I know there is a rule that at least six days' notice should be given for the introduction of a Bill. I know also that the Speaker can waive this notice. But at the same time I know there are circumstances and conditions under which the notice is usually waived by the Hon. Speaker. I would like to know what are the extraordinary circumstances and conditions that call for the notice being waived in regard to this Bill? What is the urgency? Is there any crisis? Nothing. Nothing will happen if some days are allowed for hon. Members to study the Bill in greater detail and come forward with definite views. If this Bill were to be rushed through in such haste, such indecent haste, if I may say so, hon. Members of this House will not be able to express their considered opinion on this measure. You, Mr. Speaker, Sir, have to protect the rights of the Members of this House, not only of the Members of this House but also of the people at large. They look to you for the protection of their rights. If the Bill were to be rushed through in spite of yourself and myself, we will be doing a grave

7th April 1953]

[Sri Pillalamarri Venkateswarlu]

injustice to the people. Therefore I request you personally not to waive the notice required under rules in this case and see that the Government give the House sufficient time to study the Bill. Nothing will be lost by postponing the consideration of the Bill by two or three days. We have some other business to do, such as the consideration of the Report of the Public Accounts Committee, and to-morrow is going to be a non-official day. We, on our part, will not raise any objections if the Bill is taken up after some time. We do not want to put off the consideration of the Bill indefinitely."

* SRI M. NARAYANA KURUP:—“ Sir, I want to raise a point of order, namely, that the previous sanction of the President is necessary for the introduction of this measure. Clause 4 of this Bill proposes to impose a tax of 30 per cent on taxed tobacco produced not only in this State but also outside India and in other States. Then again it lays down that anybody who wants to deal in such tobacco must subject himself to registration and he can deal only under a licence issued by this Government. Therefore there are two things here. There is a sales tax on articles produced outside India and in other States and the other thing is—that is the more important thing—it places a restriction which may be reasonable or otherwise, on dealing in articles produced in other States and other countries. Article 304 of the Constitution says:

‘Notwithstanding anything in Article 301 or Article 303, the Legislature of a State may by law—

“(a) impose on goods imported from other States any tax to which similar goods manufactured or produced in that State, are subject, so, however, as not to discriminate between goods so imported and goods so manufactured or produced”; and

I do not rely on this but on clause (b) which says:

“(b) impose such reasonable restrictions on the freedom of trade, commerce or intercourse with or within that State as may be required in the public interest”. Article 301 says: ‘Subject to the other provisions of this part, trade, commerce and intercourse throughout the territory of India shall be free.’”

That means that there shall be no discrimination. Article 302 says that Parliament may, in the public interest, impose any reasonable restriction. Article 303 says that there shall not be any discrimination as between State and State. Article 304 says that the States are entitled to impose a reasonable restriction in such matters provided the sanction of the President is obtained previously. I submit that this is a legislation coming on all fours within Article 304 and inasmuch as the previous sanction of the President has not been obtained, clearly the Bill cannot be introduced in this House or considered by this House.”

SRI P. RAMAMURTHI:—“ I rise to support the point of order, Sir. Article 304 (b) specifically lays down that the State Legislature can impose such reasonable restrictions on the freedom of trade, commerce or intercourse provided of course the sanction of the President has been obtained earlier. Whether this Bill

[Sri P. Ramamurthi]

[7th April 1953]

comes under Article 304 (b) is the main question to be considered now. I would in this connexion refer to clause 16 of the proposed Bill itself. The clause reads thus:

(1) The State Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

* * *

(b) the regulation of the sale, custody and transport of tobacco, or of any form of tobacco, for the purpose of enforcing the provisions of this Act.

Therefore regulations of trade are contemplated under the provision of this Act, as also of sale, custody and transport of tobacco. Therefore I would submit that this comes under Article 304 (b) of the Constitution. Further, with regard to the carrying on of trade, no person can carry on trade in tobacco unless he takes out a registration certificate. By this the freedom, the absolute and unrestricted freedom of trade is taken away and is circumscribed within a narrow limit. He is required to take out a registration certificate. If he does not, he is not entitled to trade in tobacco and a penalty is proposed for these who trade in tobacco without a licence. To that extent it is a restriction on the freedom of trade. And, further under the Rule-making powers of the Government certain other restrictions are proposed to be imposed under this Bill. Therefore without doubt this comes under Article 304 (b) of the Constitution.

9-40
a.m.

“ I know, Sir, what Article 255 of the Constitution says. It says:

‘ No Act of Parliament or of the Legislature of a State specified in Part A or Part B of the first Schedule, and no provision in any such Act, shall be invalid by reason only that some recommendation or previous sanction required by the Constitution was not given, if assent to that Act was given . . . , where the recommendation or previous sanction required was that of the President, by the President.’

But this relates to which cases? In cases where by inadvertance, the Legislature has passed an Act which should have received the previous sanction of the President but did not, that Act should not be held invalid on that account. That is what is contemplated. It does not mean that in every case, the State Legislature can pass a legislation without obtaining the sanction of the President or the Governor. Knowing this full well, the Government come forward with a Bill trying to take advantage of the provisions under Article 255. Therefore, I feel that this Bill does not come within the purview of the Constitution.”

* THE HON. SRI C. RAJAGOPALACHARI:—“ Mr. Speaker, Sir, two points have been made, the first being that there have not been sufficient notice and time given to hon. Members to study the Bill and do justice to the discussion here. The fact that we have to introduce taxation on tobacco was well known. We have lost a big amount of revenue and we had given notice to hon. Members that we would be taking up this matter. As a matter of fact this

7th April 1953] [Sri C. Rajagopalachari]

Bill was printed, made ready for study and distributed to all hon. Members, as has already been said. This Bill is straightforward and simple, though Members of the Opposition add to these words the qualification 'they seem very simple.' If only they make up their minds that what seems to be so is really that, then there would be no further trouble. But if they follow Mr. Krishna Rao and Mr. C. V. K. Rao and think that everything should be suspected, of course everything would be something else and we will have to live as in a forest with many bushes where thieves may be hiding behind every bush. We must be more courageous and walk bravely taking things as they seem to be and what they are. The English language is simple and the taxation is simple and everything is plain. Therefore, the first question as to mere convenience should, I submit, be balanced against inconvenience involved in the matter. What I want hon. Members to consider is this. Just now, as everybody has told us, on account of the prospect of this taxation, there is a hold-up of cigars and cigarettes throughout the country. Every stockholder thinks that he will get a 30 per cent extra bonus, so to say, by the mere passing of this Act. Dealers wish to detain stocks and do not wish to dispose them off till the Act comes into force. Every day that we add will help an addition of unearned profit to the holders of stocks. Of course, it is very illuminating in the course of these various debates to see that Communist Members are more ready, more willing these days and more eager to help the traders and intermediaries and people of that kind. I can understand. Politics is politics. I can understand their reasons also. I am only pointing out the dangers of delay. If we hold up this Bill further, every day of delay creates an unbalance in the trade; it creates chances and encouragement for people to smuggle the stuff from outside into this territory; it helps people to hold back stocks and get unearned increments, so to say, in lump. These, I think, should not be allowed, really speaking, especially by Members of the other side. If we only accept as true all the allegations that are made against the Ministerial benches by the Opposition, we should be very eager to postpone the Bill so that our alleged friends, the intermediaries and the rich people may get a little more money out of this without effort. Therefore, I am really surprised that the Opposition should be so ignorant of the consequences of delay which will only encourage the things that I have mentioned. I hope hon. Members will not commit the mistake. A taxation measure like this should be examined and passed immediately. They should have put off other business and examined this. Instead of bothering about the District Boards and things like that they must have taken up this Bill first. (Sri T. Nagi Reddi: 'It was already there on the agenda.') I submit it is very wrong to postpone this Bill and we should get through it quickly. I do not think really there is any difficulty for hon. Members to study this. In fact they study complicated legal problems and conundrums and bring forward adjournment motions and points of order which would be totally unnecessary if they

[Sri C. Rajagopalachari]

[7th April 1953]

only bestow a little attention on the plain matter before them. Let them see what are the commodities that are not taxed, what are the commodities that are taxed, what is the rate that is levied and what special powers the Government propose to take in order to prevent evasion. There is nothing else in this Bill to study. The repercussions on the great body of cultivators and poor people whom hon. Members opposite alone represent (laughter) and not we, we have thoroughly examined. I am sorry that two things are conducive to the bias which the opposite side is always suffering from. They do not like their own special proprietary thunders to be stolen by the Government. That is number one. Secondly, they want a minimum amount of obstruction to be presented by them against all measures. We seem to have avoided both these things. Hence all this difficulty. I submit there is no point in all this.

"As regards the legal point raised, the Government are aware that every registration, every call for licence and even a rule of the road are an infraction of the liberties guaranteed under the Fundamental Rights in the Constitution. All taxation measures and even rules and orders issued for the purpose of maintenance of law and order involve a certain infraction of the liberties of the subject. So also with regard to trade, with regard to business and with regard to movement. When the pith and substance of a measure involve such an infraction, then the rule applies. Here it is not that. We are allowed by law to levy the tax; we are in fact not only allowed to tax but even asked to tax because of the withdrawal of the compensation grant that was being obtained hitherto by us from the Central Government. We are asked to tax and incidentally it involves this amount of restriction for the trader, who is asked to sign his name and have his business registered. This is no more an infraction than the law of the road or the law which subjects married families to registration of births and deaths and which is imposed on the people. That is also an infraction. You cannot bring forth a son without having to go to the Registrar and register his birth. You cannot die without your son having to go and register it. For that reason, it cannot be called an infraction. It is incidental. What is it that is proposed to be imposed by this Bill? Any one who trades in tobacco should register his business and that is what is proposed. I submit this is not an infraction. There is a provision in the Constitution for such a thing to be done. Luckily, it was thought of even beforehand by the framers of the Constitution and they included a provision to the effect that where such incidental infractions take place, the subsequent assent of the President will cover the whole matter. Quite logically the Constitution provides for such difficulties and this Government take the risk. Therefore, Sir, I submit that this point about registration is no sufficient ground for delaying the legislation. The pith and substance of the whole matter is to tax a particular commodity for which we have the right."

7th April 1953]

SRI P. RAMAMURTHI:—“ I am very sorry that the Hon. the Chief Minister imported so much heat into this matter. (The Hon. Sri C. Rajagopalachari: ‘ There was no heat at all.’) It is a very simple question that was raised. Certainly we are not responsible for the situation that has been created in this State. After all in the Governor’s Address itself, the announcement was made that it was the intention of the Government to tax tobacco. They need not have made that announcement. As a matter of fact taxation measures can be and should be kept secret and nobody prevented the Government from keeping this measure secret. The Government are responsible for it because the Government showed their intention last month itself of bringing forward such a measure. Therefore, a certain situation has developed as a result of that announcement. Then, all these days nothing prevented the Government from bringing forward this Bill. Obviously they made up their minds about this only about two or three days back. Then the Bill was published and a few hon. Members got the Bill copy on the night of Sunday. Many others did not get it till they came to the House yesterday. I am not now going into the merits of the case. I am sorry the Hon. the Chief Minister went into the merits of the case at this stage. As one who has framed the Bill he is competent to do so for he must have gone through the whole draft. But we on this side of the House have had no time whatever to go into the details of the Bill. Therefore we make this appeal. Give us some time to study it; do not rush through it to-day itself. It is a very important piece of legislation. The very fact that we all agreed that the Bill could be taken up immediately should show that we do not want to delay the passage of the Bill. We are anxious to have it examined immediately. Even for the examination, we require some time. We did not get the Bill copy in time and we could have a look at it only yesterday in the House. I therefore request the Chief Minister to give us a little more time. I do not see any reason why this should be hurried to-day itself.”

* **THE HON. SRI C. SUBRAMANIAM:**—“ Sir, apart from motives and leaving alone the technical stand taken by the Leader of the Opposition that the Bill was circulated only day before yesterday night and that some Members got it only yesterday morning, I wish to say that the full text of the Bill was published in the newspapers on Sunday morning. Anybody interested in taxation measures, and I am sure hon. Members are taking keen interest, would have seen the Bill, the full text of which was published in the newspapers. (Interruption by Sri P. Venkateswarlu.) It was published in all newspapers. I do not know about Janasakti. So, if hon. Members were taking keen interest especially in taxation measures, this Bill was available for their scrutiny even on Sunday morning and it is not as if I have brought forward this Bill for consideration without any consultation whatsoever. I agree with Sri P. Venkateswarlu when he said that the Leader of the Opposition is very reasonable. He is reasonable. But, unfortunately, pressure was brought to bear on the

9-50
a.m.

[Sri C. Subramaniam]

[7th April 1953]

Leader of the Opposition and he has yielded. That is all the trouble. (Interruption from the Opposition Benches.) Whether I am reasonable or not, I have taken the views of the Leader of the Opposition who is admitted to be reasonable by the Members on the Opposition side. It is only with his consent I have brought forward this Bill to-day and if he takes up another attitude, I respectfully submit that it is due to pressure from some of the Members."

SRI P. K. GOPALAKRISHNAN:—"On a point of order, Sir. The Hon. Minister for Finance has always been telling us that anything and everything might be appearing in the newspapers and the Government do not want the Members to believe them. Now, the Hon. Minister tells us that the hon. Members should have taken note of the Bill which was published in full in the newspapers and studied it. Sir, we are not here to study all that appears in the newspapers. We are here to study what is placed on the table of the House and make our remarks thereon."

* SRI M. NARAYANA KURUP:—"Sir, the Hon. Chief Minister has conceded the point of order raised by me. But he says that it is after all an irregularity which can be subsequently rectified by the President giving his consent under Article 255 of the Constitution. Sir, Article 255, as has been already observed, is applicable only to cases where through inadvertance this Assembly has passed a measure which should have received the previous sanction of the President but did not receive it, and when subsequently it goes to the President, it should not be invalidated merely because the previous sanction has not been obtained. Otherwise Article 255 is mandatory as also Article 212. Under Article 255, a Bill which ought to have received previous sanction is validated by subsequent assent. There is no use providing in any article that permission of the Governor or the President is conditional in certain measures. Sir, the Hon. Chief Minister wants us to consider the balance of convenience. I would submit, Sir, the interests of the Government will not be adversely affected in any way. We know that this Government passed an Ordinance in respect of enhancement of sales-tax on petrol. We are now at the fag end of this session. I do not recommend any Ordinance. But in two days the Bill is ready and the Government can refer it to the President and in two days, if the Government are so pleased, they can promulgate an Ordinance. Therefore, Sir, I would submit that this provision which is mandatory cannot be overlooked, because it has been brought to the notice of the Speaker at the earliest opportunity."

SRI T. NAGI REDDI:—"Sir, the Hon. the Chief Minister impressed upon us the necessity to waive notice and allow this Bill to be proceeded with to-day. He made it appear as though the Bill was so simple. What I want to say is that it is not possible to go through all the provisions of the Bill in one day."

7th April 1953]

MR. SPEAKER:—"I will now hear the Leader of the Opposition and then give my ruling."

*SRI P. RAMAMURTHI:—"Sir, on a point of personal explanation. I was very sorry that the Hon. Finance Minister was saying that I had yielded to pressure. I was under the impression that the Bill had been circulated to all the Members. Unfortunately it turned out to be otherwise. Instead the Hon. Finance Minister said that I had yielded to pressure. I entirely repudiate that charge. Secondly, the Hon. Finance Minister told us that the Bill had been published in all the dailies. May I just inform the Hon. Finance Minister that 'The Hindu' for example did not publish the full text of the Bill?"

THE HON. SRI C. RAJAGOPALACHARI:—" 'Indian Express' published it. It was published in the *Fort St. George Gazette*."

SRI P. RAMAMURTHI:—"We don't get 'Indian Express' in the evenings. Normally one reads 'The Hindu' and one cannot be going about to see whether some other paper published it, if 'The Hindu' has not published it in full. That is not the way in which the business of the House is done. Only yesterday morning after coming to the House, many of the Members got it. Therefore, it is very wrong to impute motives."

THE HON. SRI C. SUBRAMANIAM:—"You advise Sri P. Venkateswarlu."

MR. SPEAKER:—"When the agenda for Monday was being drawn up, I told the Office and the Secretary that this Bill would be taken up on Wednesday as non-official business was proposed to be taken up to-day. I may tell the House that it was the Leader of the Opposition who wanted this Bill to be taken up to-day. With the consent of the Leader of the Opposition only, it was included in to-day's agenda. Yesterday when I went to my Chamber, both the Leader of the House and the Leader of the Opposition were there and suggested that this Bill might be taken up to-day and that the non-official business might be taken up on Wednesday. Apart from that, I have waived the period of notice."

SRI PILLALAMARRI VENKATESWARLU:—"May I know the reasons?"

MR. SPEAKER:—"Because of the urgency of the matter. Also many hon. Members represented to me that they would like to return home to-morrow or the day after to-morrow as it was already more than a month since they came to Madras."

THE HON. SRI C. RAJAGOPALACHARI:—"The entire trade is interested in the quick passage of this Bill."

MR. SPEAKER:—"When I was about to leave my Chamber, the hon. Member Sri M. Narayana Kurup came and told me that

[Mr. Speaker]

[7th April 1953]

he wanted to raise a point of order that the sanction or recommendation of the President was necessary for the passage of this Bill. I have gone through the Bill carefully. In my opinion it does not require the sanction or recommendation of the President."

SRI P. RAMAMURTHI:—"I am sorry, Sir, I have to intervene once again because your explanation might give a wrong impression. Actually what happened yesterday was the Leader of the House called me saying that he wanted to talk with me on this matter. He told me that after this Bill was passed in this House, it would have to go to the Council and then come back. Therefore, he said, 'Why not we have this Bill on Tuesday' so that it could go to the Council the next day. We were discussing the whole matter at that time when you entered the chamber. It was possible you happened to hear us. Therefore, I submit it was not my suggestion as such."

10 a.m. SRI VAVILALA GOPALAKRISHNAIAH:—"Sir, there can be no two taxes on the same commodity. The Central Government are taxing tobacco including cigarettes and cigars. So, this Government cannot tax the same thing which already the Central Government are taxing."

MR. SPEAKER:—"Under what Article of the Constitution, please?"

SRI VAVILALA GOPALAKRISHNAIAH:—"It is a common thing, Sir." (Laughter.)

SRI P. RAMAMURTHI:—"Sir, I should like to make a suggestion, that we take up the general discussion of the Bill to-day and finish it. So far as the consideration of the Bill clause by clause is concerned, we can take it up to-morrow . . ."

MR. SPEAKER:—"Shall we re-assemble at 3 p.m.? Will that be convenient?"

SRI P. RAMAMURTHI:—"It will be very difficult, Sir."

MR. SPEAKER:—"The Bill has got to go to the other House. Many hon. Members have told me that they want to leave the City as early as possible and that is why I want to see that the Bill is finished as early as possible."

SRI T. NAGI REDDI:—"Sir, it is a sincere statement on our part when we tell the Government that we must go into the Bill clause by clause ourselves in the first instance and then come here and discuss the Bill. May I tell the Speaker and also the Government that our party has not yet gone through the Bill clause by clause and we have not discussed it at all? It is very essential that as a party we should do so, and even as an independent Member, I may say . . ."

MR. SPEAKER:—"But many hon. Members have already told me that they have reserved their berths for to-morrow; they

7th April 1953]

[Mr. Speaker]

want to finish the business as early as possible and leave the City early. I believed the hon. Leader of the Opposition would stick to his word that most of the Members wanted to leave Madras to-morrow."

SRI PILLALAMARRI VENKATESWARLU:—"If some hon. Members have reserved their berths, can that be a ground for us to rush through the Bill in this manner when the interests of the people are being affected? Can we not ask the hon. Members who have reserved their berths to cancel such reservation and go on with the consideration of the Bill calmly . . ."

MR. SPEAKER:—"I thought there was sufficient discipline in the Communist group. The Leader of the Opposition told me on behalf of his party that the Bill could be taken up to-day. The point raised by Mr. Vavilala Gopalakrishnaiah is not a point of order at all. I wish to know what the hon. Leader of the Opposition has got to say on this matter. Let me first hear him."

SRI P. RAMAMURTHI:—"I want to know what is the reaction of the Government to the suggestion I made; they have not come forward with any suggestion themselves. They can accept my suggestion, I think, viz., that we can finish the general discussion to-day and take up the Bill clause by clause for consideration to-morrow. Or, the Government can accept the proposal to refer the Bill to a Select Committee. The Select Committee can finish consideration in two or three days . . ."

* THE HON. SRI C. RAJAGOPALACHARI:—"I am sorry Sir, that the hon. Leader of the Opposition has shown a great deal of weakness quite unworthy of the party to which he belongs. I think we had come to a procedural agreement on reasonable grounds; I have no objection to his explaining the other point of view and to dealing with the matter as it is done; but finally we should stick to the arrangements we have already arrived at which are really convenient, viz., that we should take up the Bill to-day itself and go through it, and if in the course of the discussion any difficulty arises, the Hon. Speaker will take that and all other considerations into account and then decide. But let us agree now to carry out what we have already agreed upon."

SRI T. NAGI REDDI:—"Sir, the Leader of the Opposition gave the suggestion and said that at least the proposal may be accepted to refer the Bill to a Select Committee which will meet and finish the work within two or three days, and can go into the whole question of the detailed provisions of the Bill. But the Chief Minister has no right to say that the Leader of the Opposition is yielding to some pressure or that he showed weakness which is 'unworthy of a party' and all that. I sincerely protest against it: such language should not be used on the floor of this House either against a party or against a Member of the Opposition . . ."

[7th April 1953]

THE HON. SRI C. RAJAGOPALACHARI:—"I did not use the language which the hon. Member has referred to; if he repeated correctly what I actually said, I am sure it would be a compliment." (Laughter.)

MR. SPEAKER:—"I am not exposing the Leader of the Opposition in what I said. I have got very great respect for the Leader of the Opposition. He said it would be possible to finish the Bill before 1-30 p.m. to-day and that is why . . ."

SRI P. RAMAMURTHI:—"I did not say."

THE HON. SRI C. RAJAGOPALACHARI:—"With regard to the proposal about Select Committee and all that, it would be causing a great inconvenience to the entire House for no reason whatsoever. We are prepared to go through any inconvenience if it is necessary, but it is not necessary now. As a matter of fact, a large number of amendments have been already notified by the Members on the other side, and there is no reason whatsoever for changing what we have already agreed upon."

MR. SPEAKER:—"Let us now go on with the Bill; after some time, we shall see how it progresses and then we can change our minds, if necessary."

* THE HON. SRI S. B. P. PATTABHI RAMA RAO:—"Mr. Speaker, Sir, I beg to introduce the Madras Tobacco (Taxation of Sales and Registration) Bill, 1953, and move—

'That the Bill be taken into consideration at once.'

"The task of moving this Bill has devolved on me as the Minister in charge of Commercial Taxes. The Bill is nothing new; taxation of tobacco is in the modern world beyond the pale of controversy.

"Members of the House are no doubt aware that we had a Tobacco Act and a tobacco revenue in this State. When the Government of India began to levy excise duty on tobacco, at their suggestion the Madras Act was suspended. In return the Government of India was paying a compensation to this Government. It was Rs. 22 lakhs in the first place, later raised to Rs. 50 lakhs.

"With the beginning of the current financial year, the Government of India have stopped the compensation and have permitted this Government to levy our own taxes.

"Sir, there is hardly a country worth mentioning in the World to-day which has not levied a tax on tobacco. For instance in the United States of America, the tobacco tax is levied by both Federal and State Governments. The per capita contribution of the tobacco tax amounts to about Rs. 55 in the United States of America. In the United Kingdom it is more. The per capita contribution by the Britisher amounts to about Rs. 150. Canada, Germany, France, Italy and other countries have all taxed tobacco heavily.

7th April 1953] [Sri S. B. P. Pattabhi Rama Rao],

"Tobacco is a favourite object of taxation in all countries because it has all the qualities necessary for a taxable material. It is not necessary for health and efficiency. Its consumption has been increasing with every increase in national and personal income. The burden of taxation is not felt seriously by the consumers. Tobacco is manufactured into a number of products varying widely in cost and taste and consumers in various income groups purchase such of those products which suit their pockets.

"The consumption of tobacco in our country has increased enormously in the past 30 years. In the early thirties, the average per capita consumption in India was estimated at 20 cigarettes. In the last three years, it has gone up to 71 or more than 3½ times. A tobacco tax in India should be welcomed by all those who are interested in public health.

"Some of the State taxes in America on tobacco range from 50 per cent to 100 per cent of the value of cigarettes. The United States of America and other countries have stiffened up the levy in recent years.

"The present Bill has kept the poor man's smoke out of the levy. Bidi, cheaper cheroots and snuff are not taxed.

"The tax on cigarettes that is proposed now will be paid only by the relatively richer classes. Its incidence will fall on consumers according to their ability as well as their self-restraint. It will be paid by consumers whenever it is convenient for them according to the time and quantity of the purchase they make.

"I frankly admit that it is not out of consideration for reasons of health that we are introducing this Bill. That is undoubtedly a justification. But there are other reasons also. At the present moment, Government is faced with ever growing expenditure. The Government of India have stopped the compensation of Rs. 56 lakhs formerly given in lieu of our suspension of the tax. We have relieved dealers in raw and other forms of tobacco leaf from all taxation and the annoyances associated with it. Bidi, cheaper cigarette and cheroot, and snuff, largely consumed by the poorer classes do not come under taxation. The tax is confined to cigarettes and cigars and pipe tobacco. Even in respect of these the cheaper grades of cigarettes, costing three pies and less each, and cigars costing annas two and less each are not to be taxed. It is only on the high priced cigarettes and cigars that a turnover tax of 30 per cent is proposed. This rate cannot be viewed as too heavy, because other countries have levied much heavier taxes in recent times. Such levy has not thrown any undue burden on the consumers, because the quantities consumed have not declined. In 1948, Britain raised the price of a packet of cigarettes from 2 sh. 4 d. to 3 sh. 6 d. or by 42 per cent by revising the tobacco tax upward. In our own State, if the consumption is discouraged, the losses to the exchequer would be more than proportionately compensated from the point of view of health.

[Sri S. B. P. Pattabhi Rama Rao] [7th April 1953]

" Besides a 30 per cent turnover single point tax on higher grades of cigarettes and cigars and pipe tobacco, a small annual registration fee of Re. 1 for the retail dealer and of Rs. 10 for the wholesale dealer, commission agents and brokers is to be levied. The most important feature of this taxation measure is that it will be a single point levy. As such, this measure, I am sure, will be welcomed by the trade as well as the consuming interests.

" The measure is conceived in the most cautious terms and perhaps some Members of the House might criticise me for erring on the side of caution, and that I have not pushed forward enough.

10-10
a.m.

" I may just mention that postponement of this measure will cause real hardship to the poorer sections of the smoking public. In fact, it has been our experience that during the last few days ever since this Act was contemplated, no cigarettes were available in the market at reasonable prices or the prices fixed by the manufacturers or the importers. We found that the middlemen already were making enormous profits by shutting out the public and saying that there was a taxation measure and so they could not sell them. Actually when such higher prices were being charged this state of affairs could not be allowed to continue because it would put the innocent public to great hardship. Therefore, we are anxious that this measure should be passed as early as possible.

" Lastly, Sir, this measure places tobacco on the same footing with other commodities. Even with this Bill, tobacco products will be better off, because the tax is a single point levy. In the light of these facts, I may confidently feel that this House will approve the measure. With these words, I beg to move that this Bill be taken into consideration at once."

MR. SPEAKER:—" I must inform the House that a request has come from the Leader of the Opposition that the general discussion on the Bill should be taken up now and that the clause by clause consideration and the third reading might be taken up to-morrow. I have very great respect for the Leader of the Opposition and I yield to his request. So, only the general discussion will be taken up to-day and the consideration of the Bill clause by clause and third reading will be taken up to-morrow. To-morrow afternoon there will be non-official business. That is, Bill; to-morrow morning we shall take up and finish the clause Bill; to-morrow, morning we shall take up and finish the clause by clause consideration and third reading. In the evening we will take up non-official business."

SRI V. V. RAMASAMI:—" Then what about the Public Accounts Committee Report, Sir? "

* THE HON. SRI C. SUBRAMANIAM:—" May I make a suggestion? We shall have general discussion of the Bill till 12-30 to-day and to-morrow we take up the Bill clause by clause. In the meanwhile to-day at 12-30 we take up the Public Accounts Committee report and finish it to-day."

7th April 1953]

SRI P. RAMAMURTHI:—" We shall have general discussion on the Bill till 1-30 to-day and then to-morrow we can take up clause by clause. In regard to non-official business, I shall consult and let you know later, Sir."

* THE HON. SRI C. SUBRAMANIAM:—" I wish to make a suggestion, Sir. I think the hon. Leader of the Opposition will kindly listen to me. I was suggesting that we have to consider the Public Accounts Committee Report. Instead of carrying on the general discussion on this Bill till 1-30, I think we can have it till 12-30 and by that time voting on amendments, etc., will be over and then we can take up the other business, namely, the Public Accounts Committee Report which has been long pending."

SRI P. RAMAMURTHI:—" We shall now go on with the general discussion and then take up the other question after some time."

MR. SPEAKER:—" The motion is—

' That the Madras Tobacco (Taxation of Sales and Registration) Bill, 1953, be taken into consideration at once.' "

SRI VAVILALA GOPALAKRISHNAIAH:—" Sir, I move—

' That the Madras Tobacco (Taxation of Sales and Registration) Bill, 1953, be circulated for eliciting public opinion thereon.' "

SRI S. DEIVASIGAMANY:—" I second it, Sir."

SRI S. RAMALINGAM:—" Sir, I move—

' That the Madras Tobacco (Taxation of Sales and Registration) Bill, 1953, be referred to a Select Committee.' "

SRI A. K. SUBBIAH:—" I second it, Sir."

SRI D. SEETHARAMIAH:—" Sir, I move—

' That the Madras Tobacco (Taxation of Sales and Registration) Bill, 1953, be deferred till the formation of the Andhra State.' "

SRI S. RAMALINGAM:—" Sir, I second it."

MR. SPEAKER:—" There are now three amendments before the House for discussion, namely:—

(1) that the Madras Tobacco (Taxation of Sales and Registration) Bill, 1953, be circulated for eliciting public opinion thereon;

(2) that the Madras Tobacco (Taxation of Sales and Registration) Bill, 1953, be referred to a Select Committee; and

(3) that the Madras Tobacco (Taxation of Sales and Registration) Bill, 1953, be deferred till the formation of the Andhra State.'

" The main motion as well as the amendments are before the House for discussion."

[7th April 1953]

* SRI VAVILALA GOPALAKRISHNAIAH:—“ Sir, the object of my moving the amendment is this. It was agreed between the Central Government and the State Government the Centre should collect the excise duties and give this Government only a sum of 56 lakhs of rupees in return. As a result of the advice of the Finance Commission that agreement which was entered into in 1939 was terminated. The present position is that this Government has lost the benefit of the annual compensation which we were receiving from the Centre. Of course, we are free to levy sales tax on tobacco. The main thing that we have now to take into consideration is that the Finance Commission, while recommending the termination of the contribution on tobacco excise duties, have come to the conclusion that duties on tobacco including cigars, cigarettes, etc., matches and vegetable products are the most suitable for distribution. Therefore they recommended that 40 per cent of the net proceeds of these duties might be allotted to the States. They have fixed the share of the States as 40 per cent of the amount that may be collected as a whole. Here they have apportioned the whole amount. According to their calculation, it comes to 16.44 per cent for the Madras State.

“ It is stated in the Budget Memorandum that has been presented to us—

‘ Under article 272 of the Constitution of India. Union duties of excise are to be levied and collected by the Government of India, but the whole or any part of the net proceeds may be distributed among the States in accordance with the provisions of the law as may be made by Parliament in this behalf. No amount was distributed to the States till the end of 1951-52, except by way of compensation to some States for the loss involved in the suspension of the measure of local taxation of tobacco. The Finance Commission has now recommended that with effect from 1952-53, 40 per cent of the net proceeds of the Union excise duties on tobacco (including cigars, cigarettes, etc.) matches and vegetable products should be allocated to the States on the basis of population. The Government of India have accepted this recommendation. The share of the Madras Government in the divisible pool will be 16.44 per cent.’

So, according to this we are getting an amount equivalent to the share of the net proceeds of the Union excise duties assigned to different States as under:—

	RS.
	LAKHS.
Revised Estimate for 1952-53	2,88.69
Budget Estimate for 1953-54	2,89.84

So, it is stated that we are losing about Rs. 56.0 lakhs by the withdrawal of compensation in lieu of tax on tobacco in our State. But, now we are getting 2,89.84 lakhs. Now, the Hon. Minister says that ‘ because we lost that amount and we are incurring an expenditure, we must balance it and so we are introducing this Bill’. But, Sir, if it is a fact that because we are losing Rs. 56 lakhs we must resort to taxation, then the question may be separately considered. A misapprehension is being created in the House that the State is losing the income from the Union excise duties as per the Finance Commission’s Report. We are not

7th April 1953] [Sri Vavilala Gopalakrishnaiah]

losing that income; we are getting as much as Rs. 2 crores and odd under that head. Here I quote from the Report of the Finance Commission:

“When the excise duty on tobacco was first levied in 1943-44, the Central Government considered it desirable to avoid the taxation of this commodity both by the Centre and by the Provinces. They accordingly invited the four Provinces that were taxing tobacco in one form or another, namely, Bombay, Madras, Central Provinces and Punjab to suspend their measures of taxation and refrain from taxing tobacco. They agreed to pay a compensation on this account of Rs. 29 lakhs a year to Bombay, Rs. 22 lakhs a year to Madras, Rs. 1.5 lakhs a year to the Central Provinces and Rs. 6,000 a year to Punjab for a period of five years, when the position was to be further reviewed. The compensation paid to Punjab was withdrawn after the partition while the payment to Madhya Pradesh has remained unchanged. With effect from the 1st April 1949 the amount of compensation payable to Madras was raised to Rs. 56 lakhs and that to Bombay to Rs. 54 lakhs. We see no reason why, when the remaining States are left free to tax tobacco (and some of them actually do so), only these three States should be called upon to refrain from doing so and receive a compensation on this account. As we are recommending that a part of the excise duty on this commodity should be distributed to the States, we feel that it would be anomalous to continue the compensation payments to these States. We accordingly recommend that the existing arrangements with these States should be terminated with effect from the 1st April 1953, leaving them free to levy such taxes as they may like.”

The Hon. Finance Minister is smiling. He is smiling because he is going to get more money by creating the misapprehension that the State is not at all going to get anything from the Union excise duties. The Hon. Sri C. Subramaniam and the Hon. Sri S. B. P. Pattabhi Rama Rao may ask why I am against this taxation measure.

“Personally I am not a smoker. I am not against taxing the richer class of people, the majority of whom are chain-smokers who smoke high class cigarettes like Navy Cut. The Hon. Minister for Rural Welfare said that this tax would not affect the poor people. More or less the same argument is put forward in justification of every taxation measure. But in actual practice, the taxation measures do affect the poor people. I plead that the Hon. Minister should not mislead the Assembly by saying that he is levying this tax because the Central Government terminated the payment of the annual compensation of Rs. 56 lakhs and by not informing the House of the substantial sum of Rs. 2 crores and odd that the State is getting from the divisible pool of the Union excise duties. The recommendation of the Finance Commission that the State may be left free to levy the tax is only permissive and not mandatory. I heard the speech of the Hon. Minister in introducing the Bill with rapt attention, and he never referred to this income of rupees two crores and odd. I say this is misleading and misguiding this House and the people. I lay stress on this because it is a vital thing.

“The Finance Commission says ‘Taking all these factors into account we have come to the conclusion that duties on tobacco (including cigarettes, cigars, etc.), matches and vegetable products are the most suitable for distribution.’ While the Centre is levying a heavy excise duty on tobacco, the State Government also want to tax the same commodity. There is a fundamental injustice involved in the Centre as well as the State taxing

[Sri Vavilala Gopalakrishnaiah] [7th April 1953]

the same commodity. The consumer has to pay more and more on account of this double taxation. That is why I raised a point of order based not on Constitution but on commonsense. We stand for the Constitution and not at all for commonsense! I had to submit to your ruling and withdraw the point of order.

“The West Bengal Government have passed an Act to prohibit smoking by persons up to the age of 18 in public conveyances. The Government are not coming forward with any proposal to prohibit smoking. The Hon. Minister for Education said that there must be a psychological change in the outlook of the people for the successful implementation of the Removal of Civil Disabilities Act. With regard to smoking also, a psychological change in the outlook of the people is necessary.

10-30
a.m.

“In this Bill, provision is made for levying a tax and for the registration of the dealers in tobacco. In the Madras Stage Carriages Surcharge Bill, provision was made for compounding the surcharge and making a lump-sum payment. The ordinary man who has a small shop is required to maintain accounts, and he may not be able to do so, because he is ignorant, and he can only affix his thumb-impression. If he does not maintain the accounts, he will be taken to task. We know the example of the Sales Tax Officers, who are extremely thirsty. They are thirsty not for any drinks, but they are thirsty for hundred-rupee currency notes. If hundred-rupee notes are put into their mouths, their mouths will close. Mr. T. Viswanatham when he was a Member of this House was telling that many people were evading the payment of sales tax and that there were many loopholes in the Sales Tax Act, which the Sales Tax Officers were exploiting to their advantage. But the Government have never rectified the defects, and have allowed the officers opportunities to continue their wrong practices. Under this Bill the Government will tax the small shopkeeper and put all difficulties in his way. If at all we impose a tax on the sale of tobacco, let it be at the preparation stage. I am not at all against taxing the rich man, if the Government can come out boldly and bring forward a Bill for that purpose. This Bill is only an eye-wash. If the tobacco barns are taken by the blackmarketeers, who will suffer? The ordinary man who chews, who smokes, and who uses not costly but cheap cigarettes, will suffer. I have no sympathy for the man who uses high class cigarettes. But my sympathies are with the poor people, not because they are smoking, but because smoking has become a habit with them, and they cannot give it up. That is why I say that this Bill must be circulated for public opinion. Then only we can consider the provisions of this Bill.

“Sir, I want some clarification from the Hon. Minister. I want to know whether there will be no taxation on the poor people. ‘Poor people’ is a vague term. There are two kinds of smokers, namely, (1) chain-smokers and (2) others who smoke Char Minar

7th April 1953] [Sri Vavilala Gopalakrishnaiah]

rarely. If the Government tax the user of the Char Minar cigarette and also the user of the Three Castles cigarette equally, there will be no equity. If the Bill says that everybody must be allowed to have free trade, I have the least objection to it. But, free trade must be to enhance the prestige and facilities of the people and to put an end to the blackmarketeer. It must be to give facilities to the people. But it must not be to give businessmen freedom to thrive on blackmarketing and exploitation. I do agree with the Government that there must be control. But the Government must exercise control in every branch of business. Then only we will be helping the people. The Bill imposes control but at the same time it gives freedom to businessmen. It allows the looters to loot, and makes the suffering people suffer more. I am not against taxation if it does not affect the lower strata. But I ask the Government to circulate this Bill for public opinion. The Government should have received numerous telegrams from the Sri-kakulam district stating that this taxation measure will be a heavy burden upon the people there. There are a large number of men owning small shops. The case of these shopkeepers must be considered favourably. The only way of ascertaining the reaction of the people is by circulating the Bill for eliciting public opinion. That is my opinion. That is why I have given notice of amendments to circulate the Bill for eliciting public opinion or as an alternative to refer it to a select committee."

(At this stage the Deputy Speaker occupied the Chair.)

SRI Y. V. KRISHNA RAO:—"Mr. Deputy Speaker, Sir, I rise to oppose this Bill. I oppose it not because I do not like tobacco to be taxed, but because I do not like an important taxation measure like this to be hustled through when the partition of the State is pending. The Madras State will be undergoing a dichotomous division in a few months. In view of the impending partition, we have been putting off several things, which we could otherwise have attended to. We have put off elections to district boards, and have resorted to what I might call an anti-democratic and reactionary measure of appointing Special Officers to district boards, and that too in total disregard of our previous commitment. This taxation measure will affect the Andhra State more than the Residuary State, because the Andhra areas produce and probably also consume more tobacco than the Residuary area. Therefore, I suggest that this Bill may be deferred till the formation of the Andhra State is over."

SRI K. RAJAGOPALA RAO:—"ఉపాధ్యక్ష, ఈ బిల్లును ప్రభుత్వం ప్రకటించడంలో పన్నులు విధించేటప్పుడు ప్రభుత్వం ఆవశ్యకమైన ప్రధాన సూత్రాలను మార్చబడుతున్నదనే నా అభిప్రాయం. ముఖ్యంగా డబ్బుపనుకూర్పు కొనేటటువంటి పెద్దవ్యాపారస్థులను తప్పించి, పొగాకు ఉత్పత్తిదాస్యమీదనూ, సామాన్య వ్యాపారస్థులమీదనూ, సిగరెట్లవాడేసారిమీదనూ యీ పన్ను పడుతున్నదని ప్రభుత్వం గుర్తించాలి. ప్రభుత్వం యీ విషయం గమనించినట్లు కనబడదు. పొగాకు tax వేసేటప్పుడు పొగాకు చుట్టూ రెండు అణాల ఖరీదుపైబడి కొనేసారిమీద వేస్తున్నామని ప్రభుత్వం

10-40
a.m.

[Sri K. Rajagopala Rao]

[7th April 1953]

అంటున్నారు. ఈ పన్ను సాధారణంగా చిన్న వ్యాపారస్తులను భాధిస్తుందని నా అభిప్రాయం. ఈ పన్ను మూలంగా middle class ప్రజలకు చెబ్బితగులుతుంది. లాకంట్ చుట్టలకు అలవాటుపడినవారు అనేకులున్నారు. ఈ పన్ను సామాన్య ప్రజల మీద పడుతున్నదో లేదో ప్రభుత్వం ఒక పారి calculate చేసి చూస్తే తెలుస్తుంది. చుట్టలకు, సిగరెట్లకు అలవాటు పడినవారిని, యీ అలవాటునుండి యీ పన్ను మూలంగా, తప్పించవచ్చునని ప్రభుత్వం భావించితే భావించవచ్చు. ప్రభుత్వం పన్నులమూలంగా ప్రజలను యీ అలవాటునుండి తప్పించలేదు ఒకసారి అలవాటుపడిన వారిని, సామాన్యంగా మానివేయటం అనేది దుర్లభము. ఈ విధంగా అలవాటు పడిన వారు దేశంలో అనేకులున్నారు, వీరందరిమీద యీ పన్ను పడుతున్నది. సామాన్య ప్రజలు యేవిధంగా వాడపడుతారో ఒక ఉదాహరణ చెబుతాను. సాధారణంగా సామాన్య ప్రజలు సిగరెట్ ప్యాకెటు యితవరకు ఖర్చు, సిగర్లు మొదలయినవి ఒక్కొక్క ప్యాకెటు రు. 0-5-6 పెట్టికొంటున్నారు, అటువంటిది ప్రభుత్వం 30% tax వేస్తామంటే, సాధారణంగా రు. 0-1-9 జాస్తిగా యివ్వవలసి వస్తున్నది అంటే ఒక్కొక్క ప్యాకెటు 0-7-3 అవుతున్నది. ఒక్కొక్కరు దినానికి రెండు, మూడు ప్యాకెట్లు ఖర్చు చేస్తున్నారు. అంటే దినానికి సాధారణంగా 0-4-6 కు తక్కువలేకుండా పాచ్చుధర యిచ్చికొనవలసి యిస్తుంది. ధనికవర్గమువారు Capstan Players అనేవి 0-9-0 ఖరీదుగలవి కొంటూఉంటారు. ఇప్పుడు అవి రు. 0-11-6 పెట్టికొనవలసివున్నది. ఈ రకమైన సిగరెట్లు అమ్మకం చాలాతక్కువ, అందుకని సామాన్యంగా middle class ప్రజలే ఎక్కువగా ordinary wills మొదలయినవి కొంటారు. కాబట్టి ప్రభుత్వం యీ టాక్సును middle class ప్రజలనుండి వసూలుచేయటానికి పూనుకున్నారు అనకతప్పదు. అందుకని ప్రభుత్వం యీ పన్ను రేవరమీద వేస్తే జాస్తిగాడబ్బు వసూలు చేయటానికి వలగునో వివక్షణ లేకుండా యీ పన్ను వేయదలచారు. ఈ tax వల్ల సిగరెట్ల మేలరకము చుట్టలకు ఖరీదు పెరుగుతున్నది. ఇందువల్ల సామాన్య ప్రజలు అధికంగా చెబ్బిలింటున్నారు. పెద్ద పెద్ద వ్యాపారస్తులు యీ టాక్సునుండి తప్పించుకుంటున్నారు ప్రభుత్వం యీ బిల్లు ప్రకటించగానే వ్యాపారస్తులు పొగాకు పుట్టి ఒకటికి విడువదల రూపాయలు అమ్మేది నాలుగు వందల రూపాయలకు తగ్గించి అడుగుతున్నారు. ఈ విధంగా ధరతగ్గులము వల్ల ఉత్పత్తి దారులు నష్టపడుతున్నారు. ఉత్పత్తిదారులనుంచి తక్కువ ధరలకుటాకు వ్యాపారస్తులు కొని అధికలాభాలకు విదేశీయ కంపెనీలకు అమ్ముతున్నారు. ఈ విషయం ప్రభుత్వం గమనించాల్సివుంటుంది. చిన్న చిన్న వ్యాపారస్తులకు purchasing power తగ్గిపోయింది. కొనుగోలు శక్తితగ్గిపోతే, చిన్న వ్యాపారస్తులు అధికంగా చెబ్బిలింటున్నారు. నీనివల్ల వారిజీవితము మరింత దుర్భరమవుతుంది. ప్రభుత్వం యీ సామాన్య ప్రజల పరిస్థితులు ఏ angle లో చూచినప్పటికీ యీ పన్ను విధించుట న్యాయముకాదు. పెద్ద పెద్ద వ్యాపారస్తులు, కమిషన్ ఏజెంటులు, విదేశీ కంపెనీలు, ఉత్పత్తి దారులనుంచి కనీసపు ధరలకుగాని కొనడంలేదు, వీరికిధరలు గట్టుచాలుకానందు వల్ల, సరకునిలవవుండి పోతున్నది, చాలాకాలము నిలవవుంచితే సరకు వెడిపోతుంది, కాబట్టి ప్రభుత్వం యీ ఉత్పత్తి దార్ల సరకు అమ్మటానికి రక్షణయివ్వాలి, ఈ పరిస్థితులలో ప్రభుత్వం పన్ను వేయడం సమర్థనీయంకాదు. ఈ పరిస్థితులన్నియు దృష్టిలో పెట్టుకొని యీ బిల్లును ఉపసంహరించుకుంటేనే బాగుంటుంది, సామాన్య ప్రజలనుండి వసూలుకాగల గొత్తు అధికము కాదని ప్రభుత్వం గుర్తించాలి ప్రభుత్వానికి బడ్జెటులోటు తీర్చుకోవాలంటే యిది మార్గంకాదు. డబ్బుచేతార్చుకునేందుకు యింకను ఎన్నోవిధాలున్నవి. ప్రభుత్వం పరిపాలనలోని ఖర్చులను తగ్గించుకుంటే

7th April 1953]

[Sri K. Rajagopala Rao]

అధికధనం నేకరించవచ్చు. విదేశీ కంపెనీలు పొగాకు వ్యాపారము చేసేవారు అధిక లాభాలుగడించి విదేశాలకు తరలించుచున్నారు. యీ విధానము అరికట్టవలసియున్నది. మంత్రివర్గంలోనే ప్రధానమైన లోపాలున్నవి, ప్రభుత్వంవారు తలపెట్టే ఆలోచనాలు, పన్నులు indirect గా వేడ ప్రజలనుండి వసూలుచేయాలనే విధానము ప్రజలకు అర్థం కాకపోలేదు, ముందు ప్రభుత్వకార్యకలాపాలలోని అధికఖర్చులు తగ్గించాలని మనవి చేస్తున్నాను, ప్రభుత్వం తలపెట్టిన పన్నులు ప్రజలు సహించరని ప్రభుత్వం గుర్తించాలి, ప్రభుత్వ విధానములోని లోపాలు సభ్యులందరు గమనిస్తారని ఆశిస్తున్నాను. ప్రభుత్వం యొక్క indirect taxation వద్దతి విరమించుకుంటేనే మంచిది. కాబట్టి ప్రభుత్వంవారు యీ బిల్లును పునఃసంపాదించుకోమని మరొకసారి ప్రభుత్వాన్ని కోరుతూ, ప్రజలపైన పన్ను వేసి బాధించవద్దని మనవిచేస్తూ, విరమిస్తున్నాను.”

SRI K. RANGA RAO :—“ఉపాధ్యక్ష, ఈ బిల్లును ప్రభుత్వం తీసుకొని వచ్చినప్పుడు ఈ రోజుల్లో భుక్తులుంటే పరిస్థితుల్లో సామాన్యరైతులకు మధ్య తరగతి వజ్రలకు అన్ని అనుమానాలు కలిగించినవి. రాజకీయ వాదులగు మంత్రివర్గము అధికారములో వచ్చిన తర్వాత రైతులకున్నటువంటి అధిక దుస్థితి గమనించుకుండా యీ బిల్లును తీసుకొనివస్తారని అనుకోలేదు. మొట్టమొదట కనబడుతున్నది యేమిటంటే 1938-39 వ సంవత్సరములో sales-tax అని ప్రభుత్వం ప్రవేశ పెట్టింది. అనాటినుంచి యీ నాటి వరకు యీ sales-tax సామాన్య ప్రజలను బాధిస్తూనేవుంది. కాని ధనికవర్గాలవారిని యీ tax ఎంత మాత్రము బాధించడములేదు. ఉత్పత్తిపన్ను అప్పుడునే చిన్న చిన్న వ్యాపారస్థుల నుంచి యీ tax కట్టవలసివచ్చినందుకు వారిజీవితము మరింత దుర్భరముగావుంది, కూలినాలి చేసి బ్రలికేవాళ్లు మాదిరిగా, చిన్న చిన్న వ్యాపారస్థుల జీవితముగూడా చాలాకష్టపరముగా భున్నది. యీ దుస్థితి రాష్ట్రముంతటను కనిపిస్తున్నది. ఈ పరిస్థితులన్నీటిని ప్రభుత్వం గమనించుకుండా పొగాకు పన్ను బిల్లును తెచ్చి సామాన్య ప్రజలమీద వెయిబోతున్నారు. అయితే యీ పన్ను వేసే సంవత్సరములో ప్రభుత్వం రెండు ముఖ్యమైన విషయాలు గమనించవలసియున్నవి. విదేశాల నుంచి సరకులు దిగుమతి అయినప్పుడు రైతుల కెంత మాత్రం సంబంధములేదని ప్రభుత్వం అంటున్నారు. కాని యీ బిల్లును ప్రభుత్వం ప్రకటించిన మరుక్షణంనుంచి దొరపొగాకు వెల 750 రూపాయలనుంచి 450 రూపాయలకన్నూ, నాటుపొగాకు ధరలో సరాసరి నూరు రూపాయలు తగ్గి పోయింది. దీని భావము ప్రభుత్వం గుర్తించరా అని తోచిస్తున్నాను, ప్రభుత్వం వ్యాపారస్థులమీద టాక్సు తేయబోతున్నది, యీ tax పెద్దవ్యాపారస్థులు కట్టవలసి వస్తుందిగనుక వీలయినంత తక్కువ ధరకు పొగాకు కొనినిలవచేసి, పన్నుఖర్చు పూడ్చుకుందామనే ఉద్దేశ్యములో గ.త.కంపెనీలు, విదేశకంపెనీలు, మార్కెటును డల్ చేశారు, ఇందుల్ల ఉత్పత్తిదార్లకు యీ కనీసధర గిట్టుబాటు కాక సరకు అమ్మలేక పోతున్నారు. రైతులవద్ద యీ పొగాకు నిలవవుండడమువల్ల నష్టమే కలుగుతున్నది. పొగాకు చెడిగూడా పోతుంది. ఈ రైతులవద్ద సరకు అమ్ముడు బోయేటట్లు ప్రభుత్వం రక్షణయివ్వాలి, లేకపోతే రైతు అధికంగా దెబ్బతింటాడు. ఈ పన్నుల బిల్లు ప్రభుత్వం యీ నాడు ప్రకటించడంవల్ల గుత్తవ్యాపారంలో మార్పు వచ్చింది. రాష్ట్రంలో ముఖ్యంగా మా ఆంధ్రజిల్లాలలో విదేశీయ కంపెనీలు అనేకము లున్నవి. అందులో ముఖ్యమైంది I. L. T. D. కంపెనీ, ప్రభుత్వం యీ పన్ను వేస్తారని చెప్పి యీ కంపెనీలు మార్కెటులో ధరతగ్గించారు. ప్రభుత్వం విషయములో ఉత్పత్తి దారులొక్కొక్కరుని యొక్క దృష్టిలో పెట్టుకొని ఒక కనీస ధరనిర్ణయించి రైతుకు గిట్టుబాటుగా వుండే

[Sri K. Ranga Rao]

[7th April 1953]

ధరకు అమ్మవలసిన పద్ధతి ప్రభుత్వం ఏర్పాటుచేసి, యీ ఉత్పత్తి దార్లకు రక్షణయిస్తే విదేశీయ కంపెనీలు, అంటే I. L. T. D. మొదలగు కంపెనీలు వారియిష్టము వచ్చిన ధరకు మార్కెటును తారుమారు చేయవీలండదు, కాబట్టి ప్రభుత్వం యీ చిన్న వ్యాపారస్తులకు ఇటువంటి సౌకర్యాలు గలగ చేయకుండా యీ నాడు యీ పన్నుల బిల్లును తెచ్చారు. మధ్యతరగతి ప్రజలు, వ్యాపారస్తులు యీ పన్ను కట్టలేక ఎంతవాడ పడతారో ప్రభుత్వం గమనించాలి, ఇంచేకాకుండా ప్రతిచిన్న పొగాకు వ్యాపారస్తులు గూడా యీ వ్యాపారానికిగాను తనపేరు రిజిస్టరు చేయించుకోవాలని ప్రభుత్వం చెబుతున్నారు, దీనికి రిజిస్ట్రేషన్ పీజుకూడా కట్టవలసియన్నది. పన్ను కట్టటానికి గాకుండా, రిజిస్ట్రేషన్ ఫీజు వేరే విధిస్తున్నారు, ఈ పన్నులవలన సామాన్య ప్రజలకు చిన్న వ్యాపారస్తులకు ఎంతచెట్టు తగులుతున్నదో ప్రభుత్వం గుర్తించాలి, ఈ చిన్న వ్యాపారస్తులు అసలు చేనేదే కొద్దివ్యాపారం, అందులోని లాభంకూడ బయటకొద్దిగా ఉండును, యీ కొద్దిలాభానికితోడు యీ పన్నులుగూడా ప్రభుత్వానికి కట్టవలసివస్తే, యిక వీరిదేవితమునకుగాను ఏమిమిగులుతుందో ప్రభుత్వం గుర్తించాలి, ఈ చిన్న వ్యాపారస్తులు సాధారణంగా చుట్టలు అమ్ముకొని జీవించేవారు ఈ పన్నులు పెద్ద వ్యాపారస్తుల మీదపడడములేదు వారితో కమిషన్ విజింట్టుగావుండి చేతులుమార్చుతారు, అధికలాభాలు సంపాదించుతారు పెట్టుబడి దార్లుగాఉండి, అధికలాభాలు సంపాదించే వ్యాపారస్తులమీద పన్ను ప్రభుత్వానికి లభించవలసినపన్ను వారినుండి వసూలుచేస్తూ, యీ చిన్న వ్యాపారస్తులను, ఉత్పత్తిదార్లను విడవవలసిందిగా ప్రభుత్వాన్ని కోరుతున్నాను. విదేశీ కంపెనీలు అధికలాభాలు గడించటానికి పొగాకుగాని, డబ్బునుగాని వారిదేశాలకు తరలించుకు పోతున్నారు, ప్రభుత్వం యీ దారి గమనించి అరికట్టకుండా, పేదప్రజలను వాదిస్తే ప్రయోజనమేమని అడుగుతున్నాను.

“తర్వాత యిప్పుడు ఒక చిన్న ఉదాహరణ తీసుకోవలసిన అవసరమున్నది. బ్రిటిషు పరిపాలన శక్తి పుట్టినంచీగూడా రైతులు వండించే పొగాకు యీ విదేశీయ కంపెనీలు వీలయినంత తక్కువ ధరకు గుత్తకు తీసుకొని, విదేశాలకు ఎగుమతిచేసి అధిక లాభాలు సంపాదించారు. ఇంకను యీనాడు సంపాదిస్తున్నే వున్నారు. ఉత్పత్తిదార్లకు డబ్బు పెట్టుబడిపెట్టి, వీరు వండించే పొగాకును మొనాపరైజు చేసుకుంటున్నారు. కార్మికులు, వ్యవసాయకూలీలు, యీ కంపెనీలకు వాసనలుగాచేసి వారిపనులు కనీస కూలితో పనులు సాగింపచేసుకున్నారు. ఈ విదేశీయ కంపెనీలు కోట్లకొలది డబ్బు సంపాదించారు. పొగాకును విదేశాలకు తరలించడమే యీ వ్యాపారస్తుల ప్రధాన కర్తవ్యంగా శున్నది.

“ఈమధ్య ప్రభుత్వంవారు ఒక మార్కెటింగు కమిటీని ఏర్పాటుచేశారు. ఉత్పత్తి దార్లకు యీ కమిటీకితప్ప వేరేచోటున పొగాకు అమ్మకూడదని నిబంధనచేశారు. దీన్నిబట్టి, ఎక్కడైనా కొంచెము లాభానికిగూడా యీ ఉత్పత్తిదారు తన ఖర్చులకు గిట్టువాటైన ధరకు అమ్ముకొనే సౌకర్యంగూడా పోయిందన్నమాట. ఈ విదేశీయ కంపెనీలు యీ మార్కెటును తమ పలుకుబడితో monopolize చేస్తూ, వాళ్లకు యిష్టమువచ్చిన ధరలకు ఇప్పుని ఉత్పత్తిదార్లను వత్తిడిచేస్తున్నారు. ఈ ఉత్పత్తిదార్లు వేరేచోట్టలో అమ్మటానికి వీలులేదు. యీ కమిటీవల్ల వాళ్లకు గిట్టువాటైన ధర రాకుండా పోతున్నది. యీ యిబ్బందికి యీ రైతును ప్రభుత్వం గురిచేస్తున్నారు. ఉత్పత్తిదార్ల సరకును ఈ మార్కెటింగు కమిటీదార్లద్వారా వాళ్లకు గిట్టువాటైన ధర నిర్ణయించి అమ్మించేరక్షణ ప్రభుత్వం యిస్తే రైతులు వాగుపడటానికి అవకాశం ఉంటుంది. ప్రభుత్వం యీ విషయంలో ఏమాత్రం శ్రద్ధ తీసుకోకుండా ఉన్నారు.

7th April 1953]

[Sri K. Ranga Rao]

రైతులు యీ కారణంచేత తమవద్ద సరకు అమ్ముకుపోక ఆర్థికంగా బెబ్బు తింటున్నారు. రైతులు పండించే పొగాకును ఈ విదేశీ వ్యాపారస్థులు తమ కిష్టమువచ్చిన ధరకు దోపిడిచేయటానికి పూనుకోవడంవల్ల, చిన్నచిన్న వ్యాపారస్థులు ఉత్పత్తిదారుల అందరికూడా వాళ్ళవద్దవున్న సరకు అమ్ముడు పోనందువల్ల, లక్షలకొలది బేళ్ల పొగాకు నిలవ శ్రుంగిపోతున్నవి. ఈ బేళ్లు యితర దేశాలకు ఎగుమతి చేయాలంటే యీ సరకును యీ విదేశీయ కంపెనీలో కొనవలసియున్నది. గిట్టుబాటుకాని ధరకు అడగడమువల్ల, యీ రైతులు అనేకవిధాలుగా నష్టపడుతున్నారు. ఆర్థికంగా బెబ్బు తింటున్నారు. ఒక ప్రక్కన ప్రభుత్వం యీ బిల్లు తెచ్చి పన్నులు కట్టమంటూంటే, మరొక ప్రక్కన యీ విదేశీయ వ్యాపారస్థులు సరకుకొనకుండా వుంటే, యీ రైతులు యీ పన్నులు ప్రభుత్వానికి ఎక్కడనుండి కట్టగలదు? ఇదంతా చాలా అన్యాయమని అంటాను. ఈనాటి రైతుల పరిస్థితులుచూస్తే, పొగాకు ఉత్పత్తికొరకై తమవద్ద డబ్బు లేనందున, యీ పొగాకు వ్యాపారస్థులవద్దకు డబ్బు పెట్టుబడికిగాను యీ రైతులు వెళ్తున్నారు. ఆర్థికంగా పరిస్థితి సరిలేనందుననే, యీ రైతులు యీ పెట్టుబడికోసం గుత్త వ్యాపారస్థులకు బానిసలవుతున్నారు. డబ్బులేనివాళ్లను యీ పన్నులవల్ల మరింత డబ్బులేనివాళ్లుగా ప్రభుత్వం చేస్తున్నది. ఈ విధంగా డబ్బు లేకుండా అవస్థలు పడుతూ పొగాకు పండించేవాళ్లు నూటికి తొంభైమంది యీనాడు వున్నారు. పెట్టుబడిలేనిదే పొగాకు ఉత్పత్తి చేయలేకుండా ఉన్నారు. ఉత్పత్తి చేసి అమ్ముకోకపోతే, జీవితాలు వెళ్లడములేదు. ప్రభుత్వం యీ రైతుల యొక్క ఆర్థికమస్థితి గమనించాలంటాను.

“ఇంతేకాకుండా రైతులకు భారనల్లకుగాను సప్లయ చేసేటటువంటి రాక్షసి బొగ్గు చాలడంలేదు. ధర విపరీతంగా పెరిగివున్నది. యీ బొగ్గు సప్లయ చాలక ప్లాకుమార్కెటులోగూడా కొనవలసిన పరిస్థితులు ఏర్పడుతున్నవి. ఈ అదనపు ఖర్చును యీ ఉత్పత్తిచేసే రైతు భరించవలసివస్తున్నది. రైతులకు కావలసినటువంటి బొగ్గును Co-operative Society ద్వారా ప్రభుత్వం సప్లయ చేయించాలి. రైతులకు పెట్టుబడిగూడా యీ Co-operative Societies ద్వారా లభింపజేయాలంటాను. ప్రభుత్వం యీ సౌకర్యం యీ రైతులకు కలుగజేస్తూ తగు రక్షణ యిస్తే గాని, యీ రైతులు బానిసత్వంలోంచి తప్పించుకోలేరు. Co-operative Society ద్వారా కావలసిన డబ్బు పెట్టుబడిపెట్టి, యీ రైతులకు తగిన సహకారము యిస్తే, విదేశీయ కంపెనీలకు పోటీగా నిలబడగలకై వస్తుంది. కాబట్టి ప్రభుత్వంవారు యీ మార్కెటింగు సొసైటీలను యింకను అనేకచోట్లను పెట్టించి, రైతులకు కనీస ధర గిట్టుబాటుగా ఉండేలాగు నిర్ణయించి, యీ మార్కెటు ద్వారా సరకు అమ్ముకొనికి రక్షణ ప్రభుత్వం యివ్వాలని మనవిచేస్తున్నాను. ఈ రకమైన పరిస్థితులకు రైతులు గూరి ఆగుచున్నారని ప్రభుత్వానికి తెలియజేస్తున్నాను. ఈనాడు ఒక ప్రక్కన గిట్టు బాటైన కనీసధరలు నిర్ణయించాలని రైతులు ఆందోళన చేస్తుంటే, రాజగోపాలాచారిగారి ప్రభుత్వం రైతాంగాన్ని కృంగిదీసే పన్నుల బిల్లును మరొకప్రక్కన ప్రకటిస్తున్నారు. పుట్టి నాలుగువందల రూపాయలు అమ్ముతూంటే నాటి పొగాకు యీనాడు రెండువందల రూపాయలకుగూడా కళ్లచూడని పరిస్థితులలో యీ రైతులు నిమగ్నమైయున్నారు. అందువలన రైతులు చాలా నష్టపడుతున్నారు. పెద్ద రైతులచేనే చిన్న వ్యాపారంమీద ప్రభుత్వం దృష్టి తగ్గించుకొని విదేశీ కంపెనీలను పెద్ద లాభాలనుగడించే గుత్త వ్యాపారస్థులను విడవకుండా యీ పన్ను వాళ్లవద్దనుంచే వసూలు చేయగోరూను. విదేశీయ కంపెనీలు పెట్టుబడిదారులుగావుండి మార్కెటును

[Sri K. Ranga Rao]

[7th April 1953]

కంప్రైజుచేసి పేదరైతులను నష్టపరుస్తున్నారు. మనదేశంలో వుండిటువంటి పొగాకు విదేశాలకు తరలించి మరల సిగరెట్లమూలాన మన దేశంలోకి దిగుమతి అగుచున్నది. ఈ పద్ధతి ప్రభుత్వం అరికట్టాలి. మనదేశంలో పండి పొగాకును మనదేశంలోనే యీ సిగరెట్లు ఎందుకు తయారు చేయించగూడదని అంటున్నాను. దీనివల్ల విదేశాలకు యివ్వవలసిన డబ్బు, మన దేశంలోనే వుండిపోగలదని ప్రభుత్వానికి మనవిచేస్తున్నాను. మనదేశంలో సిగరెట్లు తయారుచేసే కంపెనీలు ఎన్నో ఉన్నవి. ఈ పొగాకును విదేశాలకు పోకుండా అరికట్టాలి. ప్రభుత్వం యీ విషయంలో ఎందుకు శ్రద్ధ వహించ గూడదని అడుగుతున్నాను. ఆ విధంగాచేస్తే ప్రభుత్వం ఎంతో డబ్బును నేకరింపుకో గలరు. విదేశీయకంపెనీలు మనరాష్ట్రంలో గుత్త వ్యాపారం చేస్తున్నారు. దీనివల్ల రైతుల కేలాటి లాభం లేకుండా పోతున్నది. ప్రభుత్వం యీ విదేశీయ కంపెనీల జోక్యానికి పోవటానికి సాహసించలేకుండా వున్నారు. విదేశీయ కంపెనీలు మన దేశంలో పండి పొగాకును దోపిడి చేస్తున్నారని అంటున్నాను. ప్రభుత్వం ఈ విషయంలో వివిధమైన శ్రద్ధ తీసుకోవటంలేదు. విదేశీయ కంపెనీల వ్యాపారం అరికట్టటానికి ప్రభుత్వం పూనుకోకపోవడం, పేదరైతులనుంచి పన్నులు వసూలు చేయటానికి పూనుకోవడం ధర్మమే అని ప్రభుత్వాన్ని హెచ్చరిస్తున్నాను.

“మరొక విషయం చెబుతున్నాను. మార్కెటింగు కమిటీలను విదేశీయ కంపెనీ వారు, పెట్టుబడిదార్యం గుత్త వ్యాపారస్తులు పేదరైతులను వ్యాపారములో ఎక్కిరానివ్వడంలేదు. పేదరైతులు పండించిన పొగాకు అమ్మేటందుకు వీలుగా యీ మార్కెటింగు సొసైటీల ద్వారా విదేశీయ కంపెనీలను, గుత్త వ్యాపారస్తులను వత్తిడిచేసి సరకును విడుదలచేయటానికి ప్రభుత్వం పూనుకోవాలి. ప్రభుత్వం యీ మార్కెటింగు పద్ధతి సరచేసి పేదరైతులకు తగినరక్షణ యివ్వమని కోరుతున్నాను.

“మా గుంటూరుజిల్లాలో రైతుపద్ధతి అమ్ముతుపోని సరకు ఎన్నోవేల బేళ్లకు నిలవ వున్నది. చిన్న వ్యాపారస్తులు పెద్ద వ్యాపారస్తుల పోటీకి ఆగలేకుండా యున్నారు. రైతుల సరకు అమ్ముకొనేదానికి సౌకర్యాలు ప్రభుత్వం కలిగించాలి. ముఖ్యంగా I. L. T. D. Company ద్వారా కంపెనీ, మార్కెటులో యీనాడు చిన్న వ్యాపారస్తులకు పెద్ద పోటీదార్లై యున్నారు. ఈ పోటీని అరికట్టటానికి ప్రభుత్వం యేమి చేయటానికి సాహసించలేకున్నది. ఈ పోటీవలన బిక్క గుంటూరు జిల్లాలోనే సుమారు ఇరవైలక్షల ఖరీదుచేసే పొగాకుబేళ్లు నిలవ వుండిపోయినవి. రైతులు యీ నిలవలవల్ల ఎంత నష్టపడుతున్నారో ప్రభుత్వం గ్రహించాలి. దోపిడిదార్లయిన యీ విదేశీయ కంపెనీమీద పన్ను అధికముగా పన్ను వేసి వసూలు చేస్తేనేగాని, పేదరైతాంగము బాగుపడదు. ప్రభుత్వం యీనాడు వేసేటటువంటి పన్నులవల్ల వాస్తవంగా పేదరైతులు, చిన్న వ్యాపారస్తులు అధికబాధలకు గురికావలసి వచ్చింది. శ్రీ రాజగోపాలాచారిగారిని యిదివరకెన్నో పర్యాయములు యీ విషయములో శ్రద్ధ వహించాలని కోరియున్నాము. కాని వారు యేమి చర్యతీసుకున్నట్లు లేదు. దోపిడిచేసే యీ విదేశీయ కంపెనీలను ప్రభుత్వం స్వాధీనం చేసుకుంటేనేగాని, పేదరైతులు దేశములో వ్యాపారం చేసుకోలేకుండా యున్నారు. అక్రమ పన్నులవేసి రైతాంగాన్ని కృంగిదియకుండా ప్రభుత్వం డబ్బు నేకరి మరొక బడ్జెటు లోటు పూడ్చుకోవటానికి ఆనేకమార్గాలున్నవి. అర్థంలేని పన్నులవేయటం న్యాయంకాదు. ప్రస్తుత పరిస్థితులనుబట్టి ప్రభుత్వం తీసుకునివచ్చిన యీ బిల్లువల్ల పేదరైతులు, చిన్న వ్యాపారస్తులు అనేకచిక్కులకు గురి అవుతారు. అందువల్ల యీ బిల్లును నేను వ్యతిరేకిస్తూ యింతటితో విరమిస్తున్నాను.”

7th April 1953]

* **SRI KUNHI MUHAMED SHAFEE** :—“ **Mr. Deputy Speaker, Sir** ഈ ബില്ലിനെ ഞാൻ അനുകൂലിക്കുന്നു. ഈ ബില്ലുകൊണ്ട് ഉദ്ദേശിച്ചിട്ടുള്ള നികുതി പുക വലി ഒരു ആഡംബരമായി ഉപയോഗിക്കുന്ന ധനവാൻമാരെ മാത്രമാണ് പ്രധാനമായും ബാധിക്കുന്നത് എന്ന സംഗതി വ്യക്തമാകുന്നുണ്ട്. അതുകൊണ്ടാണ് ഞാൻ ഈ ബില്ലിനെ അനുകൂലിക്കുന്നത്. ഈ നാട്ടിൽ ഒരു കോട്ടേജ് ഇൻഡസ്ട്രി എന്ന നിലക്ക് സാധുക്കളും മദ്ധ്യതരക്കാരായ ആളുകൾ ചുരുങ്ങിയ തോതിൽ ചെയ്യുന്ന ബീഡി നിർമ്മാണം, ചുരുട്ട് നിർമ്മാണം എന്നീ വ്യാപാരങ്ങളെ ഈ ബില്ലുകൊണ്ട് ചുരുത്താനുദ്ദേശിച്ചിട്ടുള്ള നികുതിയിൽനിന്നു ഒഴിവാക്കിയിട്ടുള്ള വളരെ നൂറ്റുകിരമാണ്. സാധുക്കളെയും മദ്ധ്യതരക്കാരെയും സംബന്ധിച്ചേടത്തോളം ഒട്ടനേകം ഈ ബില്ല് അവർക്ക് ബുദ്ധിമുട്ടു വരുത്തുവാൻ ഇടയില്ല എന്നു തെളിയുന്നുണ്ട്. വാസ്തവത്തിൽ ഒരു ആഡംബരമായി സിഗരറ്റ് വലിക്കുന്ന ആളുകൾക്ക് സിഗരറ്റിന് കുറച്ചുകൂടി വില വലിയെന്നതിൽ ആക്ഷേപം ഉണ്ടാകാറിയിട്ടില്ല. മിക്കവാറും പട്ടണത്തിൽ നോക്കുകയാണെങ്കിൽ ഈ ബില്ല് അസംബ്ലിയിൽ വരുന്ന പോകുന്ന എന്ന വസ്തുതയോടുകൂടി വ്യാപാരികൾ സിഗരറ്റിന്റെ വില 30 ശതമാനവും ചില സംഗതികളിൽ അതിലധികവും കുയ്ക്കുന്നതിനിരിക്കുന്നു. പക്ഷെ ഇതുകൊണ്ടു മേത്തരം സിഗരറ്റ് വലിക്കുന്ന ധനവാൻമാരായ ആളുകളെ സംബന്ധിച്ചേടത്തോളം യാതൊരു ആക്ഷേപവും കേൾക്കാറില്ല. ഈ ബില്ല് വരുമ്പോൾ കയ്യോളമായി ഉണ്ടായിരുന്ന ഭയം ബീഡിനിർമ്മാണകർക്കും ചുരുട്ട് വ്യാപാരികൾക്കും മുറുകുന്ന പുകയിലക്കും വലിക്കുന്ന പൊടിക്കും അങ്ങിനെ ചെറിയ തോതിൽ വ്യാപാരം ചെയ്യുന്ന ആളുകൾക്കെല്ലാം നികുതി ചുമത്തപ്പെടുമോ എന്നായിരുന്നു. ആ ഭയം ഈ ബില്ല് തീർത്തു കളഞ്ഞിരിക്കുന്നു. ഈ ബില്ലുകൊണ്ട് ഉദ്ദേശിക്കുന്ന നികുതി സ്റ്റേറ്റിന്റെ സാമ്പത്തിക സ്ഥിതിയെ നന്നാക്കുന്നതോടുകൂടി വിദേശീയ താല്പരങ്ങൾ ഉൾക്കൊണ്ട ചില വ്യാപാര വ്യവസായ മുതലാളിമാർ കുറച്ചുകൂടി നികുതി കൊടുക്കേണ്ടി വരുന്നതെന്നത് ആശ്വസ്യമാണ്.

“ ഈ ബില്ല് പാസ്സാക്കുന്നതോടുകൂടി ഗവണ്മെന്റ് ചില സംഗതികൾ ശ്രദ്ധിക്കേണ്ടതായിട്ടുണ്ട്. നിയമം നടപ്പാക്കുന്ന ഉദ്യോഗസ്ഥന്മാർ കച്ചവടക്കാരോട് വളരെ മൃതാഭയോക്താക്കളോട് അനുയോജ്യപ്പെട്ടു പെരുമാറണം. നികുതി കെട്ടുറപ്പാക്കുന്ന പരിശോധിക്കാരും അധികാരപ്പെടുത്തുന്ന ഉദ്യോഗസ്ഥന്മാരുടെ നിർമ്മാണമായ പെരുമാറ്റത്തെയാണ് പ്രോവിൻഷ്യൽ ബീഡി ഫാക്ടറി മാനേജർ അസോസിയേഷൻ, പാലക്കാട്, പുകയിലവ്യാപാരസംഘം മുതലായവർ പേടിചിരുന്നതെന്നു അവയുടെ പ്രതിനിധികളായതായ സംസാരത്തിൽനിന്നു എനിക്ക് മനസ്സിലാക്കാൻ ഇടയായിരിക്കുന്നു. ഈ നികുതി പിടിക്കുന്ന കാഴ്ചയിൽ കച്ചവടക്കാർക്കും ബുദ്ധിമുട്ടുകൾ ഉണ്ടാക്കുന്ന നടപടികൾ എടുക്കാൻ ഗവണ്മെന്റ് ഉദ്യോഗസ്ഥന്മാരെ അനുവദിക്കരുത് എന്നാണ് ബീഡി കച്ചവടക്കാരുടെയും, പുകയില വ്യാപാരികളുടെയും ഒരു ആവശ്യം. മറ്റൊരുവശം ഈ നികുതി ഒരു പോയന്റിൽ മാത്രമേ ചുമത്താൻ പാടുള്ളൂ എന്നും അത് മൾടിപോയന്റുകൾക്ക് ആവാൻ പാടില്ല എന്നുമായിരുന്നു. ഈ കാഴ്ചയിൽ ഒരു പോയന്റിനെ നികുതി ചുമത്തുന്നതു എന്ന ബില്ല് വ്യക്തമാക്കുന്നുണ്ട്. ഈ ബില്ല് പ്രത്യേകിച്ച് ഈ സ്റ്റേറ്റിൽ വളർത്തുകൊണ്ടിരിക്കുന്ന ബീഡി വ്യവസായത്തിനും ചുരുട്ട് വ്യവസായത്തിനും ഒരു സഹായമായിത്തീരും എന്നു ഞാൻ വിശ്വസിക്കുന്നു. വിദേശവ്യവസായികളുടെ മൂല ധനത്താൽ വിദേശങ്ങളിൽനിന്നു ഇറക്കുമതിചെയ്യുന്ന സിഗരറ്റുകൾക്കും നടത്തപ്പെടുന്ന കമ്പനികളിൽ ഉണ്ടാക്കുന്ന സിഗരറ്റ്, ചുരുട്ട് മുതലായ സാധനങ്ങൾക്കും നികുതി ചുമത്തുന്നത് കോട്ടേജ് ഇൻഡസ്ട്രീസ് ആയ ബീഡി വ്യവസായത്തിനും ചുരുട്ട് വ്യവസായത്തിനും ഒരു വലിയ സഹായമാവും. ഈ നികുതി ചുമത്തുന്നതിൽ ദൈനംദിന പ്രധാന സംഗതി ഗവണ്മെന്റിനോട് പറയുവാനുള്ളത് ഈ ബില്ലിലെ 3-ാം വകുപ്പ് അതുപോലെ തന്നെ 7-ാം വകുപ്പ്, 11-ാം വകുപ്പ് എന്നീ വകുപ്പുകൾ നടപ്പിൽ വരുത്തുന്ന കാഴ്ചയിൽ ഉദ്യോഗസ്ഥന്മാർ വ്യാപാരികളോടു കൂടാതെ മൃതാഭയം കാണിക്കണം എന്നു ഗവണ്മെന്റ് നിഷ്ക്കർഷിക്കണം എന്നതാണ്. ഞങ്ങളുടെ ജില്ലയിൽ വിപണനനികുതി പിടിക്കുന്ന കാഴ്ചയിൽ ചില ഉദ്യോഗസ്ഥന്മാർ കാണിക്കുന്ന ഡാൻ ധർമ്മവും അധികാര പ്രമത്തതയും വ്യാപാരികളുടെ ഇടയിൽ വലിയ വെറുപ്പും അസംതൃപ്തിയും ഉണ്ടാക്കുന്നുണ്ട്. നികുതി കൊടുക്കുന്നതിൽ ജനങ്ങൾക്കു ആക്ഷേപമില്ല. പക്ഷെ അതു പിടിക്കാൻ വരുന്ന ഉദ്യോഗസ്ഥന്മാരുടെ ഗവണ്മെന്റിനുമായ പെരുമാറ്റവും തട്ടിപ്പിനും നവരിൽ നിന്നെന്നപോലെയുള്ള കണക്കുകൾ എടുത്തുകൊണ്ടുപോകലും മറ്റും വെറുപ്പ്

11
a.m.

[Sri Kunhi Muhamed Shafee] [7th April 1953]

“മലയാളത്തിൽ അതുകൊണ്ടാണ് വിപണന നിരക്കിനെ സംബന്ധിച്ചു തീർപ്പാക്കിയത്. ഈ കാര്യത്തിൽ ഗവണ്മെന്റ് ശ്രദ്ധവെച്ചുകൊണ്ട് ഈ നിയമം നടപ്പിൽ വരുത്തുമ്പോൾ ധിക്കാരപരമായ ഒരു നില സ്വീകരിക്കരുത്. എന്നു നിക്ഷേപകർക്കു നിർദ്ദേശം ഇതിന്നു മുമ്പെടുത്തപ്പെട്ട ഉദ്യോഗസ്ഥന്മാർക്കു നൽകണം എന്ന് അഭ്യർത്ഥിച്ചുകൊണ്ട് ഞാൻ ഈ ബില്ലിനെ അനുഗ്രഹിക്കുന്നു.”

* SRI K. V. RAMESAM:—“ Mr. Deputy Speaker, Sir, according to the statement of the Hon. Minister, this Bill is necessitated by the fact that the arrangement between the Centre and the State has been terminated on account of the recommendation of the Finance Commission. But, in this connection, we have to remember that the Centre had been imposing a duty on tobacco and it had resulted in a great incidence of taxation on the growers and consequently on the consumers. The Hon. Minister was pleased to state that in all advanced countries like America and Great Britain, there was a great enhancement of tax on this commodity and that, therefore, in keeping with the policy of advanced countries, it was desirable that this State also should impose this tax. I respectfully submit that the analogy is most unhappy; for, the purchasing capacity of the average man in the advanced countries is considerably higher than that in this State. Particularly, in the State of Madras, the average earning capacity of the man is very low. Considering the point that this smoking habit has been on the increase and that most of the middle class people, agricultural ryots and labourers have been accustomed to this for a long time, I submit that the incidence of taxation will necessarily fall upon these innocent labourers and agriculturists. Therefore, in the interests of this class of society, this taxation is very undesirable and this Bill should not be passed.

“ It is said that the Centre in pursuance of the recommendations of the Finance Commission, has been pleased to allocate to this State about 16 per cent of the net proceeds of excise duty on tobacco and other commodities. Therefore, this State will be able to get more than Rs. 2 crores under this head. Hence, I feel that the point raised by the Hon. Minister that the Government are obliged to impose this tax in order to make up the loss of annual compensation from the Centre does not hold good. That loss is offset by the amount of excise duty allocated to this State by the Centre. Therefore, I submit that there is no need for this taxation.

“ Then, this industry is more or less a cottage industry and every *panwala* is generally carrying on this business. To ask him to register himself as a dealer will land him in a practical difficulty. A sum of one rupee is fixed as registration fee for every dealer and that means a burden on the poor dealer. Again, every wholesale dealer is asked to pay a sum of Rs. 10 for the purpose of registration. I have no objection to the imposition of a lump-sum fee of Rs. 10 on a wholesale dealer, but so far as the registration of the *panwala* who is carrying on cigarette business is concerned, it will be a hardship on him if he is asked to pay one rupee for

7th April 1953]

[Sri K. V. Ramesam]

registration. In the case of the handloom industry, the Government have been pleased to exempt the weavers from paying the registration fee. A similar exemption can be granted to these retail dealers also.

“ Then, the Bill lays down that where a person has more than one shop or place of business, he must obtain a separate registration certificate in respect of each shop or place of business. This is an additional burden on the dealer. I submit that the registration should be confined to the person and not to the place. I request the Government to restrict the imposition of registration fee to the person who carries on business irrespective of the number of shops and places of business.

“ In the Andhra districts in particular, this tobacco business has been on the increase because in some parts of Andhra Desa the tenants grow tobacco on a large scale and the people there are accustomed to smoke cigarettes costing about one anna. If these poor people are made to pay this tax, it will cause great inconvenience to them. Therefore, in the interests of the poor rural folk, this tax may be so regulated that it is imposed only on cigarettes costing more than one anna.

“ Then, the rate of tax on the sale of cigarettes is 30 per cent of the turnover. That means that for a turnover of Rs. 100, one will be obliged to pay Rs. 30 as tax. This is certainly a very heavy burden considering the existing incidence of taxation on the common man. Therefore, 30 per cent is in my view certainly a very heavy burden and this may be reduced to 10 per cent or even less. 11-10 a.m.

“ Then, Sir, I come to the provision in clause 5, that is, the power vesting in the Government to cancel registration of dealers. This is a provision whose enforcement will result in great harassment of the dealers because these private dealers who deal in cigars and ordinary cigarettes do not keep accounts. They do not keep regular accounts. If the officer charged with the duty of inspecting these accounts finds that the accounts are not properly maintained then the registration will be cancelled. Normally, Sir, such a dealer cannot be expected to keep correct accounts in respect of his business. The Government may also be pleased to reconsider this matter.

“ In the matter of recovery of taxes, it is said that these should be treated as an arrear of land revenue. This again would lead to harassment of the poor dealer. The articles that he exhibits in his shop for sale are likely to be sold by the officer who collects the tax and this will result in unemployment also. Unemployment is already a serious problem which the Government are facing and the imposition of this tax will result in greater unemployment.

“ Then, Sir, the penalty that is sought to be levied is very heavy. The measure is introduced for the first time in the State

[Sri K. V. Ramesam]

[7th April 1953]

and the Government may be pleased to revise the penalty clause. I submit on the whole that it is not desirable to impose this tax upon the general public."

* **SRI B. K. NALLASWAMI** :—“ கனம் உதவி சபாநாயகர் அவர்களே ! இந்த மசோதாவைப்பற்றி சில வார்த்தைகள் பேச விரும்புகிறேன். நமது மாகாணம் ரொம்ப கஷ்டமான நிலைமையில் இன்று இருந்து கொண்டிருக்கிறது. இந்த சமயத்தில் மத்திய அரசாங்கம் முன்பு கொடுத்துவந்த பண உதவியை நிறுத்திவிட்டு நம்மையே புகையிலை வரி போட்டுக்கொள்ளும் படியாகச் சொல்லுகிறார்கள். இது ரொம்பவும் துரதிருஷ்டமான விஷயம் தான். மேலும் குறிப்பாக மத்திய சர்க்கார் சட்டசபையிலிருந்த பல பேர்கள் நம் மாகாண சட்டசபையிலிருக்கிறார்கள். அவர்கள் எல்லோரும் அந்த சபையில் இருப்பதின் காரணமாக அந்த சர்க்காருக்கு அதிக வருமானம் இருக்கவேண்டுமென்ற எண்ணத்தில் நம் மாகாணத்தின் வருமானத்தைப்பற்றியே கவனிக்கத் தவறிவிட்டார்கள் என்றுதான் கருது வேண்டியிருக்கிறது. தாங்கள் இருக்கிற சர்க்காருக்கு அதிக வரும்படி வந்தால் போதுமென்று நினைத்தார்களோ என்னவோ எனக்குத்தெரியாது. அந்த நிலைமையில் மாகாணங்களுக்குக் கொடுத்துக் கொண்டிருந்த தொகையை நிறுத்திவிட்டால் மாகாண சர்க்கார் அதைஓடு செய்துகொள்வ தற்காக வரி போடவேண்டிய அவசியம் ஏற்பட்டுவிட்டது. ஆனால் உண்மையில் சர்க்கார் எந்த வரி போடுவதையும் மக்கள் விரும்பவில்லை. அவர்களுக்கு முன்பே நாம் போட்டிருக்கும் வரி அனேகம் இருக்கின்றன. இனியும் மாகாண மக்களை பெரும்பாலும் பாதிக்கக்கூடிய வரிகளைப்போட நாம் உத்தேசிப்பது உசிதமாகாது. மத்திய அரசாங்கம், மாகாண அரசாங்கம் இரண்டிற்கும் இடையேயுள்ள தொடர்பை விளக்க விரும்புகிறேன். மத்திய அரசாங்கத்தை ஒரு தாயாகவும், மாகாண அரசாங்கத்தை ஒரு ‘சேயாகவும் ஒப்பிடலாம். சேயைக் காப்பற்றவேண்டியது தாயின் கடமை. ஆனால் பேராசை பிடித்த தாய் எப்படி தன் சேயைக்கூட கவனிக்கத் தவறி தன் தேவையையும், தன் சௌகரியத்தையுமே கவனித்துக்கொள்ளுகிறாளோ அதைப் போலவேதான் இன்றையதினம் மத்திய சர்க்காரின் தேவைகளை கவனிக்கத் தவறிவிட்டிருக்கிறது. ஆகையால் மத்திய அரசாங்கத்தினிடம் மாகாண அரசாங்கம் துஷ்டப் பின்னணியைப்போல் சுண்டைபோட்டு உரிய பங்கை வாங்கவேண்டும். இன்றையதினம் நாம் புகையிலை வரி போடுவதைப்பற்றி யோசிக்கவேண்டியிருக்கிறது. இப்பொழுது நம் சர்க்கார் போட உத்தேசித்திருக்கும் புகையிலை வரி பணக்காரர்களை கொஞ்சம் பாதிக்குமே தவிர சாதாரண ஏழைத்தொழிலாளிகளையோ, ஏழை மக்களையோ பாதிக்கப் போவதில்லை. சாதாரண மக்கள் உபயோகிக்கும் புகையிலை, பீடி போன்றவைகளுக்கு வரி விதிலைக்கு அளித்திருப்பது ரொம்பவும் பாராட்டவேண்டிய விஷயமாகும். ஆனால் ஒன்று மட்டும் சர்க்காருக்கு எடுத்துச்சொல்ல விரும்புகிறேன். புகையிலை சம்பந்தமான பொருள்களை வியாபாரம் செய்கின்ற வியாபாரிகள் ரிஜிஸ்ட்ரேஷன் செய்வதில் வரி போடக்கூடிய புகையிலைப் பொருளை வியாபாரம் செய்பவர்களும், வரி போடப்படாத புகையிலைப் பொருள்களை வியாபாரம் செய்கிறவர்களும் ரிஜிஸ்ட்ரேஷன் செய்துகொள்ளவேண்டுமென்று சொல்லப்படுகிறது, இரண்டு மாத காலத்திற்குள்ளாக. இது சரியல்லயென்பதுதான் எனது அபிப்பிராயம். இந்த மசோதாவில் 7-வது கிளாவில் புகையிலை வியாபாரம் செய்யக்கூடிய எல்லோரும் [Turn over netur?][கணக்குக் காட்டுவேண்டுமென்று குறிப்பிடப்பட்டிருக்கிறது. இந்தக் கணக்குக் காட்டுவதில் ஏற்கனவே பல தொந்தரவுகள் வியாபாரிகளுக்கு இருக்கின்றன. அதனால் லஞ்ச ஊழல்கள் பல அதிகரித்திருக்கின்றன. மேலும் பல சிறிய வியாபாரிகளுக்கு தொந்தரவு கொடுக்கக்கூடிய வகையில்தான் இந்த கிளாஸ் அமைந்திருக்கிறது என்று நான் கருதுகிறேன்.”

THE HON. SRI C. SUBRAMANIAM :—“ நீங்கள் 7-வது கிளாஸை நன்றாகப் படித்துப் பாருங்கள். அதில் அந்தமாதிரியாக குறிப்பிடப்பட வில்லை.”

* **SRI B. K. NALLASWAMI** :—“ 7-வது கிளாவில் இல்லையென்று குறிப்பிட்டார். அதற்காக வந்தனம். மேலும் புகையிலை வியாபாரம் செய்கிற

வர்களாக இருந்தாலும் சரி, புரோகாகளும் சரி ரிஜிஸ்டர் செய்துகொள்ள வேண்டுமென்று குறிப்பிடப்பட்டிருக்கிறது. பொதுவாக புரோகக்கர்கள்தான் எந்த இடத்தில் புனையிலே போடப்படுகிறது, எந்த இடத்திலுள்ள புனையிலே எந்த ரகத்தைச் சேர்ந்தது, எது உயர்ந்தது போன்ற எல்லா விவரங்களையும் சேகரிக்கிறார்கள். இப்படியெல்லாம் பாடுபடுகிறார்கள். ஆனால் அந்தத் துறையில் அதிக லாபம் கிடைப்பதில்லை. இருந்தாலும் அவர்களும் கூட பத்து ரூபாய் கொடுத்து ரிஜிஸ்டர் செய்துகொள்ள வேண்டுமென்று சொல்வது சரியான விஷயமாகாது. ஆகவே அவர்களுக்கு விலக்கு அளித்து ஒரு ரூபாயாக ரிஜிஸ்டரேஷன் கட்டணத்தை விதிக்க வேண்டுமென்று நான் வற்புறுத்திக் கேட்டுக் கொள்ளுகிறேன்.

“அடுத்தபடியாக புகையிலை வரி போடுகிற ஆபீஸர்கள் விற்பனை வரி ஆபீஸர்களாகவேயிருக்கக் கூடாதென்று நான் முக்கியமாக அரசாங்கத்தின் கவனத்திற்குக் கொண்டுவரப் பிரியப்படுகிறேன். விற்பனை வரி ஆபீஸர்களைப் புகையிலை வரி ஆபீஸர்களாகவும் செய்துவிட்டால் அதனால் பல தொந்தரவுகள் வியாபாரிகளுக்கு ஏற்படும். விற்பனை வரி ஆபீஸர்களிடத்தில் மேலும் மேலும் அதிகாரத்தை ஒப்படைப்பதால் கெடுதி ஏற்படும். பல வியாபாரிகள் எங்கள் ஊரில் இரண்டு மூன்று தொழில்கள் செய்பவர்களாக இருக்கிறார்கள். ஆகவே இதில் பல குழப்பங்கள் ஏற்படாமல் இருக்க விற்பனை வரி உத்தியோகஸ்தர்களுட்க்கில் புகையிலை வரி விஷயத்தையும் ஒப்படைக்காமல் பார்த்துக் கொள்ளவேண்டுமென்று நான் கேட்டுக்கொண்டு இந்த மசோதாவை ஆதரிக்கிறேன்.”

సేను వ్యతిరేకించుచూ మాట్లాడుతున్నాను. ఇప్పటికే నాలుగు సంవత్సరాలనుంచి ప్రజలకు డబ్బు కొరకకుండా నానా యిబ్బందులు పడుతూంటే, రైతులకు ఏమాత్రం సౌకర్యాలు చేయటానికి ప్రభుత్వం తలపెట్టడంలేదు. ప్రభుత్వానికి ఏదో బడ్జెటులో లోటువచ్చిందని చెప్పి యీ రోజులలో రైతులు యింకను అర్థికంగా అణగారేపటానికి ప్రభుత్వం పొగాకుమీద యింకను పన్నులు వేసి రైతులమీద రుద్దటానికి పూనుకుంటున్నది. అయితే పొగాకులో యీ సంవత్సరం రైతులకు లభించలేదని ముదురుప పైరు జొన్న, వేరుశనగ మొదలయిన పైరు వస్తూవుంటే దుండిపోయినవి. వారికి వచ్చేనష్టము యితర పైర్లతోనైనా పూడ్చుకొందామని ఆశించియంటే, యిదే సమయములో ప్రభుత్వం యీ పొగాకుపన్నుల బిల్లును ప్రవేశబెట్టుతున్నారు. డబ్బులేక, రైతులు నానా అవస్థలు పడుతున్న సమయంలో యింకను రైతులమీద పన్ను విధించుట చాలా అన్యాయమని చెప్పకతప్పదు. ప్రభుత్వంవారు యీ పన్నుల బిల్లును తేబోతున్నారని ప్రజలకు తెలియగానే, వ్యాపారస్తులలో యీ పొగాకు పుట్టి ఆరు వందలు పైగా ఆమ్మేటలువంటిది యీ రోజున నాలుగువందల రూపాయలకు ధరలు తగ్గినవి. మా గుంటూరు జిల్లాలో యాకుశిక్షము అని ఒకటి రెండు చోట్లలో ఏర్పాటుచేసి, పెద్దపెద్ద వ్యాపారస్తులు, I.L.T.D. కంపెనీ, యింకను యితర విదేశీ కంపెనీలు రైతులవద్ద సరకును కొనకుండా, రైతులను నష్టపరుస్తున్నారు. సరకు కొనుగోలు కొనందువల్ల రైతులవద్దయిన్న సరకు ఎన్నో వేల బేళ్లు నిలిచిపోయినవి. కొద్దో గొప్పో సరకును తయారుచేసుకొని వచ్చిన యీ వేదరైతులకు ధరగిట్టు బాటు కాకుండా యీ విదేశ కంపెనీలు చేస్తున్నవి. ప్రభుత్వమైనా యీ సరకును కొనుగోలుచేసే సదుపాయాలు అయినను కల్పించలేదు. ఈ విధంగా రైతులవద్ద సరకు ఆక్తుడు పోనందున, రైతులు నష్టపడక విమరుతారని అంటున్నాను. వేదరైతు లందరు యీ విధంగా చెబు తింటున్నారు. పోనీ కూలి ప్రజలు చూద్దామా అంటే వాళ్లకు కూలి పనులు దొరకటమనేదు. ఎన్నో వేలమంది కూలీలు యీనాడు కూలి దొరకనందున, నానా అవస్థలు పడుతున్నారు. ఈలాంటి యాక్టు శిక్షము అయినా

[7th April 1953

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[Sri V. Madanagopal]

பதுதான் அவர்கள் கொள்கை', என்று குறிப்பிட்டார். இது ரொம்பவும் சரியல்ல. மக்களை பாதிக்கும் எந்தக் கொள்கையையும், அது எந்த ரூபத்தில் வந்தாலும் எதிர்ப்பதுதான் எங்கள் கொள்கையே தவிர தனிப் பட்ட நபர்கள் யாரையும் எதிர்க்க நாங்கள் விரும்பவில்லை. பாட்டாளி மக்களை நசுக்கக்கூடிய வகையில் எந்தத் தனிப்பட்ட நபரின் கொள்கையும் பெரும்பாலான மக்களின் அபிப்பிராயத்தை மாற்றிக்கொள்ளும்படி செய் தால் அதை எதிர்ப்பதுதான் எனது, எங்கள் கட்சியினது கொள்கை. இன்றையதினம் உயர்ந்தபடி வருமானமுள்ள நபர்களிடமிருந்து வரி வசூல் செய்ய இந்த சர்க்கார் முன் வராது மிகவும் குறைந்த வருமானமுள்ள, கீழ்த்தர, நடுத்தர மக்களை பாதிக்கக்கூடிய நிலைமையில் புகையிலை வரியைக் கொண்டுவந்திருக்கும்பொழுது அதை எதிர்க்காமல் என்ன செய்வது என்றுதான் நான் கேட்க விரும்புகிறேன். குறிப்பாக ஒன்றைச் சொல்லுகிறேன். பெரும்பாலான வருமான அடையக்கூடிய விவசாயிகளுக்கு விவசாய வருமானம் கிடையாது. ஒவ்வொரு மிராசதாரும், நிலச்சுவாந் தாரும் ஆயிரக்கணக்கான கலம் நெல்லையோடு லக்ஷக்கணக்கான ரூபாய் கள் லாபம் அடைகிறார்கள். அவர்களுக்கு எல்லாம் ஏன் இந்த சர்க்கார் வருமான வரி போட உத்தேசிக்கக்கூடாதென்று நான் கனம் ராஜாஜி அவர்களைக் கேட்டுக்கொள்ளுகிறேன்?"

THE HON. SRI C. RAJAGOPALACHARI :—"நாங்களை எல்லா வற்றையும் போட்டுவிட்டால் நீங்கள் பதவிக்கு வந்தால் எதைப் போடுவது? அதற்காகத்தான் அவைகளை உங்களுக்காக வைத்திருக்கிறோம்."

SRI V. MADANAGOPAL :—"எங்களுக்காக வைத்திருக்கிறோம் என்று கனம் ராஜாஜி அவர்கள் சொல்லுகிறார். அப்படிச் சொல்லும் பொழுதே நாளைக்கே நாங்கள் பதவிக்கு வந்துவிடுவோமென்ற எண்ணத்தில் சொல்லுகிறார் அல்லது நாங்கள் அப்படி எண்ணிக்கொண்டிருக்கிறோ மென்று சொல்லுகிறார் என்றுதான் எனக்குத் தெரியவில்லை. நாளைக்கே இந்த சர்க்காரை மாற்றிவிடமுடியுமென்று நாங்கள் எண்ண வில்லை. ராஜாஜி கட்சிக்கும், காங்கிரஸ் கட்சிக்கும் போட்டாபோட்டி கிளம்பி காங்கிரஸ் தன் கைவரிசையைக்காட்டி ராஜாஜியை, அவரது சர்க்காரைப் பதவியிலிருந்து அசற்றினாலும் அகற்றுவாரே தவிர எங்களால் அந்தக் கைங்கர்யம் சாத்தியமென்று நாங்கள் கருதவில்லை. அதுவும் தீர்மான த்தின் மூலமாகவோ அல்லது மசோதாவை எதிர்த்து போட்டனிப்பதின் மூலமாகவோ இந்த சர்க்காரை மாற்றியமைக்க முடியுமென்று நான் கருதவில்லை. உண்மையிலே எனக்குத் தெரியும், ஆந்திர மாகாணம் அமைப்பதற்கு கனம் ராஜாஜி அவர்களுக்கும், ஸ்ரீ பண்டித நேருவுக்கும் இஷ்டமேயில்லை. ஆகவேதான் பல நாட்களாக அவர்கள் ஒத்திப்போட்டுக் கொண்டேயிருந்தார்கள். ஆனால் அவர்கள் மனப்போக்கை மாற்றுவதற்கு மக்களின் புரட்சி, மக்களின் கிளர்ச்சி ஒன்றுதிரண்டு அவர்களையே கிடுகிடுக் கச்செய்தது. அது விஷயமாக எதுவும் பேச மறுத்தவர்களையெல்லாம் அறிக்கைமேல் அறிக்கைவிடச் செய்தது."

MR. DEPUTY SPEAKER :—"நீங்கள் சபையின் விவாதத்தில் இருக்கும் விஷயத்தைவிட்டு வேறு விஷயத்தைப்பற்றிப் பேச ஆரம்பித்து விட்டீர்கள். விவாதத்திலுள்ள விஷயத்திற்கு வாருங்கள்."

SRI V. MADANAGOPAL :—"தலைவர் அவர்களே! பேசிக்கொண்டிருக்கும்பொழுது வேறு விஷயம் வந்தது. நானும் அந்தப் பாதையிலே சென்றுவிட்டேன். நிற்க, இந்த நாட்டிலுள்ள எந்தச் சர்க்காரையும் ஜனசங்கீத ஒன்று திரண்டால்தான் மாற்றியமைக்க முடியுமென்று நான் நினைக்கிறேன். அப்படியின்றி வெறும் தீர்மானத்தின் மூலமாக அது சாத்தியமென்று கருதவில்லை. அரசியல் ஞானமற்றவர்கள் வேண்டுமானால் அப்படி கருதலாம் என்று மாத்திரம் தெரிவித்துக்கொள்ளுகிறேன்."

"இரண்டாவதாக இந்தப் புகையிலை வரியைப் போடும்பொழுது இது வரையில் மத்திய சர்க்கார் கொடுத்துவந்த 56 லக்ஷம் ரூபாயை நிறுத்தி விட்டதின் காரணமாகத்தான் இந்த வரியைப் போட உத்தேசித்திருப்பதாக

[Sri V. Madanagopal]

[7th April 1953]

கூறப்பட்டிருக்கிறது. மத்திய சர்க்கார் இந்த அரசாங்கத்திற்கு 284 லக்ஷம் ரூபாய்கள் கொடுக்கிறது. அப்படியிருக்கும்பொழுது 56 லக்ஷத்தைக் கொடுப்பதை நிறுத்திவிட்டதினால் இந்தச் சர்க்காருக்கு உண்மையில் என்ன நஷ்டம் ஏற்பட்டது என்றுதான் நான் கேட்க விரும்புகிறேன். ஏனென்றால் குறிப்பாக இந்தச் சர்க்காருக்கு மேலும் 2 கோடி ரூபாய் அதிகமாக வருமானம் கிடைத்துக்கொண்டிருந்துகூட வருமானமில்லை என்று சொல்லுகிறார்களே. எப்படிச் சொல்லுகிறார்கள் என்றுதான் எனக்குத் தெரியவில்லை.

“இன்றையதினம் புகையிலைக்கு வரி போடும்பொழுது சிகரெட் குடிப்பது கெடுதியானது. அந்த வழக்கத்தை தடை செய்வதற்கு அனுகூலமாக இருக்கத்தான் இந்த வரி மசோதா கொண்டுவரப்படுவதாகவும் வாதம் செய்யப்படுகிறது. இது சரியான வாதம் ஆகாது. சமூக நாகரீக வளர்ச்சியின் ஞானம் அற்றவர்கள் யாரும் சிகரெட் குடிப்பதின் அவசியத்தை உணர்ந்து கொள்ளமாட்டார்கள். குறிப்பாக இன்றையதினம் மந்திரி சபையிலுள்ளவர்கள் யாரும் குடிப்பதில்லை. அதனால் இன்றையதினம் குடிப்பவர்கள் எல்லோரும் ஊதாரித்தனமாக செலவு செய்கிறார்கள் என்று கருதுவது தப்பு. குறிப்பாக ஒன்றைச் சொல்லுகிறேன். கனம் மந்திரி சப்பிரமணியம் இருக்கக்கூடிய கிராமத்தில் முன்பெல்லாம் காலையில் கம்பஞ் சோறுதான் உண்பார்கள். அவர்கள் யாரும் காப்பி குடிப்பதே கிடையாது. ஆனால் இன்றையதினம் நாகரீகம் வளர வளர காலையில் காப்பி குடிக்காவிட்டால் அவர்களால் எந்த வேலையமே செய்ய முடிவதில்லை. இதற்குக் காரணம் மனித நாகரீக வளர்ச்சிதான். அதைப்போலவேதான் சினிமா பார்ப்பது கெடுதி என்று அபிப்பிராயத்தை சிலர் கிளப்பிவிடலாம். ஆனால் இன்றையதினம் சினிமா பார்ப்பது நாகரீக வளர்ச்சிக்கு அடிப்படையான காரணம். சினிமா ஒரு நாள்கூட பார்க்காது இருக்கமுடியாது என்று ஆகிவிட்டது. எப்படி கனம் ராஜாஜி அவர்கள் காப்பி குடிக்காமல் இருக்க முடியாதோ அதைப்போலவேதான் பல பேர்களால் இன்றையதினம் சிகரெட் குடிக்காமல் இருக்கமுடியாது என்று இன்றையதினம் ஆகிவிட்டது. இன்றையதினம் சிகரெட் குடிப்பவர்களுக்கு மாதம் 5 ரூபாய் அதிகச் செலவு ஆகலாம். சர்க்கார் சிப்பந்தியாக இருந்தாலும் சரி, பாங்க் குமாஸ்தாவாகவோ, கம்பெனி குமாஸ்தாவாகவோ இருந்தாலும் சரி, அவர்கள் எல்லோருக்கும் சிகரெட் குடிக்கும் பழக்கம் உள்ளவர்களாக இருந்தால் நிச்சயமாக மாதத்தில் 5 முதல் 10 ரூபாய் வரை செலவு அதிகரிக்கும். இந்த வரியை அவர்களால் கொடுக்கமுடியுமா என்று நாம் பார்க்கவேண்டும். இந்த வரியினால் சர்க்காருக்கு எவ்வளவு வருமானம் வரப்போகிறது? இதைவிட பன்மடங்கு அதிகமான வருமானம் விவசாய வருமான வரி போட்டால் வராதா என்றுதான் நான் நிதி மந்திரி அவர்களைக் கேட்க விரும்புகிறேன்.”

THE HON. SRI C. SUBRAMANIAM :—“விவசாய வருமான வரி போட்டால் எவ்வளவு பணம் வரும்?”

11-30
a.m.

SRI V. MADANAGOPAL :—“கோடிக்கணக்கான ரூபாய்கள் நிச்சயமாக வருமென்று நான் நிதி மந்திரி அவர்களுக்குச் சொல்ல விரும்புகிறேன். ஆனால் அரையாண, காலாண வரி போட்டால் $\frac{1}{2}$ லக்ஷம், கால் லக்ஷம்தான் வரும். ஆனால் ஆயிரக்கணக்கான கலம் நெல், 1 கலம் 13 ரூபாய், 15 ரூபாய் என்று விலைக்குப் போடக்கூடிய மிராசுதாரர்களிடமிருந்து 30%, 50% என்று வரி போட்டால் சர்க்காருக்கு கோடிக்கணக்கான ரூபாய்கள் நிச்சயமாக வரும். அதைவிட்டு இன்றையதினம் புகையிலை வரி போட உத்தேசித்திருக்கிறார்கள். சரி போகட்டும். இந்த வரிப்பணத்தை என்ன செய்யப்போகிறார்கள். சம்பளம் போதவில்லை என்று கூச்சல் போடும் ஆசிரியர்களின் சம்பளத்தைக் கூட்டிக் கொடுக்கப்போகிறார்களா? என்.ஜி.ஓ.களின் வாழ்க்கை நிலையை உயர்த்த முன் வரப்போகிறார்களா? போலீஸ்காரர்களின் தேவைகளைக் கவனித்து அவர்களின் வாழ்க்கை வசதிகளை அதிகரித்துக்கொள்ள ஏற்பாடுகள் செய்யப்போகிறார்களா? அதுதான் இல்லை. ஆனால் வாழ்க்கை நிலையை உயர்த்திக்கொள்ள தன்

7th April 1953]

[Sri V. Madanagopal]

உரிமைக்காகப் போராடும் சிதம்பரம் தாலுக்கா விவசாயிகளின் மண்டைபுலம் உட்க, என்.ஜி.ஓ.க்களின் வசதிக்காகச் செய்து கொடுக்காமல் அவர்கள் முதுகலும்பை முறிக்க போலீஸ்காரர்களின் மண்டையை உடைக்க தங்கள் ஆட்சி பதவியில் இருந்து கொண்டிருக்கும்படியாக பாதுகாப்பு வசதியைப் பெருக்கிக் கொள்ளத்தான் இந்தப் பணத்தைச் செலவழிக்கப் போகிறார்கள். ஆகவேதான் இதை எதிர்ப்பதைத் தவிர ஆதரிப்பதற்கு எங்களுக்கு ஒன்றுமில்லையென்று சொல்லிக்கொண்டு இந்த மசோதாவை முழுமனதுடன் எதிர்ப்புகின்றேன்.”

*SRI V. BALAKRISHNAN :—“மதிப்பிற்குரிய கனம் உதவிசபாநாயகர் அவர்களே, இந்த மசோதாவை இறியும் காலதாமதம் செய்யாமல் உடனடியாக அமலுக்குக் கொண்டுவர வேண்டுமென்று சர்க்காரை நான் மன்றாடிக் கேட்டுக்கொள்ளுகிறேன்.

“என் இந்த மசோதாவை நான் ஆதரிக்கிறேன் என்றால் நம்முடைய ராஜ்யம் பண நிலைமையில் சரியாகியிருக்கையென்று நாம் எல்லாரும் அறிவோம். பண நெருக்கடி ஏற்படவும் அதிகமாக இருக்கிறது. பல காயங்களைச் செய்ய சர்க்காருக்குப் போமான பணம் இல்லையென்பதை நம் நாட்டிலுள்ள சின் பிளனைகளுக்கும் தெரிந்து கொண்டிருக்கின்றார்கள். அந்த நிலைமையில் நம் மாகாணத்தின் பண நெருக்கடியை சரிக்கடவதற்காகத்தான் இது மசோதா வந்திருப்பதால் அதை என்னால் வ வேற காமல் இருக்கமுடியாது.

“அதற்குத்த காரணம் என்னவென்றால் இந்த மசோதா மூலம் நாம் நம் நாட்டு விவசாயப்பெருங்களுக்கு எந்த விதமான தீங்கையும் செய்யவில்லை. நம் நாட்டு மக்கள் எல்லோரும் மூன்று வேளை சாப்பிடக் கூடியவர்கள். சாப்பிடுவதற்கே தவிர நாட்டில் வசதியில்லாதபோது சிகரெட் குடித்து உவசிப்பதும் இல்லையென்பது எனது அபிப்பிராயம். ஆகவே சிகரெட் குடிக்கவேண்டுமென்று விரும்புகிறவர்கள் சர்க்காருக்குக் கொஞ்சம் பணம் கொடுக்கவேண்டியதும் அவசியம். அது மட்டுமல்ல. நம்முடைய நாட்டில் சாதாரணமாக இருக்கும் நிலைமை என்னவென்றால் பெரும்பாலோர் சிகரெட் குடித்தவிட்டு அன்றை பீடியையும், நெருப்புக் குச்சியையும் தெருவி எரிந்து குப்பை செய்கிறார்கள். மேலும் தெருவில் நடந்து வருகிறவர்கள் கால்துண்டு பீடியின் மேல் வைத்துவிட்டு சுட்டுக் கொள்ளுகிறார்கள். அதுமட்டுமல்ல சிலர் இதை கெளரவமாக நினைத்து ஒரு கூட்டத்தில் நின்று சிக்கெண்டிருக்கும்பொது புகையைக் குடித்து விட்டு எதிரிலுள்ளவர்களின் மூஞ்சியில் ஊதுவதும், கண்ட இடத்தில் எச்சிலைத் துப்புவதும் ஏற்படவும் கண்டிக்கத்தக்கதாகும். இதை யெல்லாம் சர்க்கார் கண்டிப்பாகத் தடுத்தாக வேண்டும். ஆகவே இந்த மசோதா அதற்கு ஓரளவு உதவியாக இருக்குமென்ற எண்ணத்தால்தான் நான் இதை ஆதரிக்கிறேன். ஆனால் இந்த மசோதாவில் படிக்கு விலக்குக் கொடுத்திருப்பதை நான் எதிராகின்றேன். இன்றையதினம் பீடி செட்கிறவர்கள் பெரும் பணக்காரர்களாகி விட்டார்கள். அன்றையதினம் சாதாரண பீடிதொழிற் சாலையைய ஆரம்பித்தவர்கள் இன்றையதினம் உத்யாயிரம், முப்பதாயிரம் என்று நிறைய சம்பாதித்துவிட்டார்கள். குறிப்பாக ஆயிரக்கணக்கான ரூபாய்களை விவசாயத்தில் ஈடுபடுத்தியவர்களையெல்லாம் விட மிக அதிகமாக பீடித்தொழிலில் ஈடுபட்டிருப்பவர்கள் சம்பாதித்திருக்கிறார்கள் என்றால் அதற்கு வித விலக்கு அளித்திருப்பதைத்தான் என்னால் ஆதரிக்க முடியவில்லை. இன்றையதினம் கிராமங்களில் பல ரோடுகள் போடப்படாமலிருக்கின்றன. ஆயிரங்களின் சம்பளம், போலீஸ்காரர்களின் சம்பளம், போன்றவைகள் உயர்த்தப்படாமலிருப்பதால் அவர்களிடம் அதிருப்தி நிலவிக் கொண்டிருக்கிறது. என். ஜி. ஓ. க்களைப்பற்றிச் சொல்ல வேண்டிய தில்லை. இப்படியல்லாமல் இருக்கும்பொழுது இவர்கள் குடும்பங்கள் எல்லாம் நிவர்த்திக்கப்படவேண்டுமென்றால் நமக்கு அதிகப்பணம் தேவை. ஆகவே தான் சிகரெட், பீடி எதுவாகியிருந்தாலும் சரி வரிபோடவேண்டுமென்று நான் கேட்டுக் கொள்ளுகிறேன். ஆனால் எனது கம்யூனிஸ்டுத் தொழர்கள், அந்த வசதியைச் செய்யவில்லை, இதைச் செய்யவில்லையென்று

[Sri V. Balakrishnan]

[7th April 1953]

சர்க்காரின் மேல் பல குற்றச்சாட்டுகளைச் சட்டம்பொழுது சர்க்காரின் வருமனத்தினை அதிகக்கக்கொண்டு வந்திருக்கும் மசோதாவையும் ஏன் எதிர்க்கிறார்கள் என்று தான் தெரியவில்லை. அவர்களின் போக்கும் புயவில்லை. 'முன்னே போனால் கடிபட்டது. பின்னே வந்தால் உதைப்பது', என்பதை அவகாலமைய மனப்போக்காக இருக்கிறது. அதனாலேயே அவர்களுடன் சேர்ந்து ஒத்துழைப்பதும் கஷ்டமாக இருக்கிறது. அவர்களை விட்டு வெளியே வேண்டிய நிலைமை ஏற்பட்டது. சாதாரணமாக எதிர்க்கட்சியிலுள்ளவர்கள் அவசியமான விஷயங்களுக்கு ஒத்துழைப்பதும், சர்க்காரைத் தவறு செய்யும்பொழுது எதிர்ப்பது என்றும் இருந்தால் நல்லதாக இருக்கிறது. தவிர ஒரே ரகமாக எதிர்ப்பது என்னும் பொழுதுதான் என்னைப் போல கம்யூனிஸ்டு தோழர்களிடம் அனுதாபம் உள்ளவர்களும் கூட அவர்களை விட்டு விலக நேரிடுகிறது. அதை ரொம்பவும் வருத்தத்தோடு தான் சொல்லுகிறேன்.

“இந்த மசோதாவில் வரி விதிக்க யோசித்திருக்கும் பணம் போதாது. ஒரு நபைப் 30%, 50% வா. விதிக் வேண்டுமென்பதாக இருந்தும் கெட்டுத் திருக்கிறது. அந்தத் துருத்தத்தை நான் முழுமனதுடன் ஆதரிக்கிறேன். நாம் எல்லோரும் ஏகோபித்து பல்காரியங்களைச் செய்யுங்கள் என்று சர்க்காருக்கு யோசனை சொல்வதைப் போலவே சர்க்காரின் கஜானாவை நிரப்புவதற்குமே சீனை சொல்வது ரொம்பவும் அவசியம். பணம் திரட்டும் வழியைச் சொன்னால் தான் பணம் செலவழிக்கும் வழியைக் காட்டவும் நியாயமிருக்கிறது. பானையில் இருந்தால் தான் ஆப்பையில் ஏரும். அப்பொழுதே இலையிலும் விழும். ஆகவே சர்க்காரின் கஜானா நிரம்பியிருந்தால்தான் சர்க்கார் லக்ஷியங்களையும், பல திட்டங்களையும் செய்யமுடியும். ஆகவே உவ் விஷயத்தில் காரசாயான விவரம் அவசியமேயில்லை. இது சாதாரணமாக எல்லோராலும் ஒப்புக்கொள்ளக்கூடிய மசோதா. ஆகவே இதை உடனடியாக சட்டமாக வேண்டுமென்றும், புகையிலைப்பொருள்கள் எல்லாவற்றிற்கும் வரி போடவேண்டுமென்றும், போடும் வரியும் 30%, 50% என்று இருக்கவேண்டுமென்றும் நான் கோருக்கொண்டு இந்த மசோதாவை நான் மனப்பூர்வமாக ஆதரிக்கிறேன்.”

11-40 a.m. * SRI K. VINAYAKAM:—“On a point of order, Sir, the hon. Member, Mr. V. Balakrishnan has characterised the Communist Party as a donkey which bites when you go before it and kicks when you get behind it. Is it right to characterize a political party as a donkey?”

MR. DEPUTY SPEAKER:—“He never compared the party to a donkey.”

SRI M. HANUMANTHA RAO:—“I am told that the hon. Member characterised the Communist party as a donkey. Only hon. Members who are in the habit of dealing with donkeys can use such language and not others.”

* SRI V. BALAKRISHNAN:—“Sir, I owe an explanation. I have never said anything about a donkey. When I made the statement I had in mind only the good animal horse. But my friends are very keen to be dubbed as donkeys. Let them wear the cap if it fits them. I do not mind it.”

SRI K. GOVINDA RAO:—“I wish to know how the hon. Member happened to be in the company of donkeys for a long time.”

SRI PILLALAMARRI VENKATESWARLU:—“Mr. Deputy Speaker, Sir, I rise to oppose this Bill. Perhaps we get this as a parting gift to the new Andhra State as well as to the residuary

7th April 1953] [Sri Pillalamarri Venkateswarlu]

State from the Hon. Mr. Rajagopalachari. Whether the Chief Minister and his Cabinet have taken the public at large into their confluence and whether this Act would be welcomed by the new State or not are matters to be examined. Yesterday, we had another gift from the Chief Minister and that is special officers for the District Boards and the Andhra State will come into existence with these two 'gifts' over its head. Of course a reply will be given to the Government by the people of Andhra themselves who are going to be affected. Sir, this Bill should be examined by all sections of the House very carefully. In the morning, when we raised a point of order regarding postponement of this item by a few days, we were made to understand that as most of the Members have booked their berths and are in a haste to go home which they left a month ago, the Bill should be taken into consideration at once. I hope the Members from the Congress benches will take up this matter very seriously because we are going through a taxation measure. It is not an ordinary thing. Once it is passed into law people are going to be affected by it. My friend, Mr. Subramaniam, the Finance Minister, may say it is only taxing the smokers. Unfortunately he refuses to look into the effects of this Bill. He must study the effects of the Bill. That is why I say this Bill must be given serious and careful consideration. Sir, till now many things have been put off by the Government because of the formation of the Andhra State. Whenever we put any questions, they say: 'The Andhra State is shortly coming; your Government will do everything.' May I appeal to the Government in the same way to put off this Bill also? We know that the Government will change in composition in both the States. Why should we now hurry with the Bill?

"Then, Sir, on previous occasions we were sending such Bills to the Select Committee for report. Now the Government think that they need not send this Bill there, and that they could dispose of the matter here in a day or two. I think people will really accuse and find fault with us if we do so. The Government feel that they can dispose of the Bill in a day or two and so they are against a Select Committee going into it. We have now asked that the Bill be circulated for eliciting public opinion. We know the mind of the Government. They will not accept this also. Because they have had the sad experience of Select Committees in the past. They were forced to drop two or three measures and drastically change some others at the Select Committee stage. The Hon. the Finance Minister, if he is really for the people, would agree to take this Bill to a Select Committee. I think it is quite possible for the Government to agree to this because within a short time we can have the Bill examined. We are prepared even to work during nights. If the Government are really anxious to consult public opinion they must do this. Even now it is not too late for the Government to accept this suggestion of referring the Bill to a Select Committee. It may sit for four or five hours and cover all the important points in the Bill. Meanwhile the Members of the House would be able to study the Bill thoroughly and suggest

[Sri Pillalamarri Venkateswarlu] [7th April 1953]

necessary corrections. But I know the previous experience of the Government about Select Committees will make them not agree to the suggestion. They are afraid that anything may happen to the Bill in the Select Committee. The intention of the Government is really to fool the house. (The Hon. Sri C. Subramaniam: 'We have agreed to wait for another day.') Then let us go to a Select Committee. (The Hon. Sri Subramaniam: 'That is a quite different thing.') The Hon. the Finance Minister in his Budget speech gave an indication that tobacco would be taxed and that was responsible for the increase in prices. For one month we have waited and why not we wait for a day or two more? If I say they are in an 'indecent' haste, then he would object to the expression. They have waited for long and I still say that the Government are in an indecent haste to rush through the Bill. They could agree to this reasonable demand for a Select Committee. I do not know whether the Finance Minister has taken into consideration all the implications of the measure when he says that he is in company with the Leader of the Opposition in this matter. If it is a fact, then why not he accept our suggestion for setting up a Select Committee? He is only finding an excuse to push through the Bill. Sir, previously Select Committees were constituted on the basis of the composition of each party in the House. If the same were to happen and if all Members were allowed freedom to vote, I know what would happen. Even Members like Mr. Subba Reddi will vote against the Government. (The Hon. Sri S. B. P. Pattabhi Rama Rao: 'Are you paying him compliments?') I do not mind paying compliments to people who behave properly.

11-50
a.m.

"As regards public opinion, is it not the duty of the Government to go before the public and explain the implications of this Bill and ascertain their views on the proposed measure? Has the Hon. Minister at least realized what the effects of this taxation measure would be on the public? I believe he has not. He was supplied with notes by the departmental heads and he has come forward with this Bill. Does he know that the price of tobacco is going down? It has come down from Rs. 700 a candy to Rs. 400. That is the latest position. If the Hon. Minister in charge of the Bill has any doubt about my statement he can find it out for himself. This is a fact on which I am prepared to challenge the Government. When that is the case Government must consider how this Bill is going to affect the public and ascertain how they feel about this measure. That is why I say, it is not merely a question of taxing the smokers. That is entirely a different matter. There can be taxation. We also prefer taxation but not this type of taxation. There is difference between this taxation measure and other taxation measures. When such taxation measures affecting the producers are brought before the House, careful consideration must be given to such measures. But that is not to be the case now. The Bill is being rushed through and when it is discussed in such a big House as this, it is not possible to go into every detail of the Bill, to examine how each clause is worded and all that. Our past experience shows that soon after a Bill is passed, at every session

7th April 1953] [Sri Pillalamarri Venkateswarlu]

of the Assembly the Government come forward with an amending Bill. So many amending Bills are brought before the House. Why is it so? The Zamindari Abolition Bill was passed and then the Hon. the Minister for Revenue comes forward with an amending Bill to remove one defect or the other. If the Government give serious consideration to the Bills they bring forward such things will not happen. Government can bring in Bills after careful consideration and perfect discussion. That is not allowed to happen and I am sure one day or the other Government must come forward with amendments for this very Bill, if it is to be pushed through like this. It is not now too late for the Government to consider the view point put forward by the Opposition and most hon. Members on their side also and refer the Bill to a Select Committee. If this is not accepted, it would only mean that we are betraying the interest of the people, that we are not taking the public into our confidence. Therefore I propose that the Bill be referred to a Select Committee.

"Then, Sir, let us consider the effects of this Bill on the public. Which are the classes that are to be affected by this piece of legislation? The Hon. the Finance Minister thinks that it is going to affect only the smokers. He is entirely wrong in this assumption. We can amend the Bill in such a way that the middle class is saved from the effects of this taxation. Now we find from the Bill that only cigarettes priced below 3 pies are to be exempted from the tax. We know that the middle class people, a majority of whom are N.G.Os. use only cigarettes costing 9 pies or more. Then what is the meaning of exempting cigarettes costing 3 pies and below? Is it going to help the middle class people? No. Therefore, this is a tax on the middle class people, the poor N.G.Os. for whom the Government plead their inability to provide any help."

THE HON. SRI C. SUBRAMANIAM:—"And poor legislators like the hon. Member."

SRI PILLALAMARRI VENKATESWARLU:—"I certainly belong to the middle class and I am also affected by this. I am affected not because I am a legislator but because I come from the poor middle class people. But as my Hon. Friend Sri Subramaniam comes from the capitalist class, I know he will not be affected. I want taxation not on cigarettes but on the cars such people are using, cars costing Rs. 10,000 and so on. My suggestion is that Rs. 5,000 should be levied as tax on such cars. If such a legislation were to be brought I will certainly support it. But for various reasons they cannot do it. So long as these people are in the Cabinet, such measures will not come before the legislature. There is no use of saving legislators like me will not be affected when poorer classes of people are going to be affected by this measure."

AN HON. MEMBER:—"May we know the brand of cigarette used by the hon. Member."

[7th April 1953]

SRI T. NAGI REDDI:—"Now he has gone to 'Bears' and takes my 'Capstan'."

SRI PILLALAMARRI VENKATESWARLU:—"The point is this. This measure will certainly affect the middle class people. Let us accept this. We are not taxing the rich by this measure. We will not stand in the way of the Government taxing the rich. Let them increase the tax on cigarettes costing one anna and more by 50 per cent or 100 per cent. We will not object. But that is not done by the Bill. Provision is made only to tax cigarettes costing 3 pies and over, which affects the middle class, the poor N.G.Os., Police constables, and such other people."

MR. DEPUTY SPEAKER:—"I will allow five more minutes to the hon. Member."

SRI PILLALAMARRI VENKATESWARLU:—"This is a serious matter Sir. (Interruption). This may not be serious to some hon. Members. But the matter becomes serious when the rich are taxed. (Interruptions.) Some hon. Members say, this is only to prevent smoking. Then the Government could very well call it a 'Prevention of Smoking Bill'. Why call it a tax on tobacco? If the Government want to prevent smoking they could very well bring in such a Bill but not this one. This piece of legislation affects the tobacco growers, affects the middle class people. Even the business community will be affected by this piece of legislation. Because the majority of the smokers belong to the middle class, when this tax is levied, with the low purchasing power they will not be able to smoke and thus business also will be affected. In the result, this piece of legislation affects every one in society. That is why we say this is a very serious piece of legislation and not so simple as our Hon. the Chief Minister tried to describe it. He has a capacity to sugarcoat everything however poisonous it may be."

"Then, Sir, have the Government found out the revenue they would be able to get by this measure? From private conversations with the Hon. Minister in charge of the Bill, I gathered that Government will get about 75 lakhs of rupees only. Is this the only means that the Government have, to get this small amount? I can show the Hon. Minister many other sources from which he can get this amount. For instance, Government can stop paying compensation to the zamindars. This will give them Rs. 84 lakhs."

THE HON. SRI C. RAJAGOPALACHARI:—"If you don't pay the zamindars, do you get this every year?"

SRI PILLALAMARRI VENKATESWARLU:—"At least as a temporary measure payment to the zamindars can be stopped for a year, if not as a permanent measure, and we will get this amount. Then we have got high salaried officers from whose pay we can effect some savings. Then there is our Governor over whom we are spending quite a good lot of money. We can reduce this

7th April 1953] [Sri Pillalamarri Venkateswarlu]

amount. There are so many other ways. As a matter of fact most of the Hon. Ministers need not draw the House Rent Allowance. If we are really serious in balancing our Budget there are many ways by which it could be done. But let us not try to tax the poor people.

"Sir, I oppose this measure as a whole for it seeks to tax the poorer sections of the population. This will affect the tobacco producers, the tobacco trade and also the business community. Again no opportunity was given to ascertain public opinion on this Bill. I would appeal to the Hon. the Chief Minister to take this Bill to the Select Committee. Let us sit in the Committee and examine the Bill in detail. There are many clauses in the Bill that need amendment. Let us refer this Bill to the Select Committee and bring out a perfect Bill. With these words, Sir, I oppose the motion and request the Government to refer the Bill to a Select Committee."

SRI K. T. KOSALRAM:—"Mr. Deputy Speaker, Sir, இந்த 12 மசோதாவைப் பற்றி நான் ஆதரித்துப் பேசும் போது, நான் ஏன் ஆதரிக்கிறேன்? நான் எதிர்த்ததான பேசவேண்டும். அப்படி இருந்தும் நான் ஆதரிக்கிறேன். ஒருவனுக்கு எந்த காரியமும் தன்னைப் பாதிக்கும் போது தான் அவன் வேண்டாம் என்று சொல்லுகிறான், அதற்கு சுயநலம்தான் காரணம். அது மனித இயற்கை. ஸ்ரீவெங்கடேஸ்வரன் தான் டுபைப் பிடிப்பவர் என்று சொன்னார். அவருக்கு அந்தப் புகை குடிக்கும் பழக்கம் இருப்பதால் அவரை பாதிக்கிறது என்று சொன்னார். நானும் இம்மாதிரி தான் சொல்லுகிறேன் சிறையிலே இருக்கும் போது கூட ரேஷனை வில் இந்த சிகரெட்டைக் கொடுப்பார்கள். Player's packet ஒன்றுக்கு 1½ அணு வரி போட்டு மூன்று packet-க்கு 4½ அணு ஆவது கொடுக்க வேண்டியிருக்கிறது எனவே ஏன் இதை சர்க்காருக்குக் கொடுக்க வேண்டும் என்று கேட்கலாம். நாம் கொடுத்ததான் ஆகவேண்டும். என்னென்றால் சாதாரணமாக ஒரு கேப் பழக்கத்தை நிறுத்த முடிவதில்லை. அதே மாதிரியாகத்தான் இந்த சிகரெட் குடிப்பதை நிறுத்த முடிவதில்லை. இதைக் குறைப்பதற்கு இந்த வரி மாற்றமே உதவுவதால் இதை நான் ஆதரிக்கிறேன், ஸ்ரீவெங்கடேஸ்வரன் கூட என்னைப்போல் சிகரெட் குடிப்பவர் தான். அவரும் கொஞ்சம் கெஞ்சராகக் குறைத்துக்கொள்ள ஏதாவது இருக்கும், 2½ அணு பாக்கெட்டை வரி விதிப்பில்லை. அதை 4 அணு என்று மாற்றி நிர்ணயித்தால் சரியாக இருக்குமென்று நினைக்கிறேன். சிறையிலிருந்து போது ஒரு பாக்கெட்டிலிருந்து அரைப் பாக்கெட்டுக்குள் முடித்துக்கொள்ள வேலாம்."

AN HON. MEMBER:—"சிறையிலே சிகரெட் குடிக்க அனுமதி கொடுத்திருக்கிறார்களா?"

SRI K. T. KOSALRAM:—"நான் சிறையிலே இருக்கும் பொழுது சிகரெட்டு குடித்து வழக்கம். சிறையில் அவரவர்கள் சொந்தப் பணத்தைக் கொண்டும் வாங்கிக்கொள்ளலாம். சர்க்கார் பணத்தைக் கொண்டும் வாங்கிக் கொள்ளலாம். இப்பொழுது கம்யூனிஸ்ட் ரைப்பர்கள் அனுபவித்து வருகிறார்கள். அவர்களுக்கு நன்றாகத் தரியும். ஆகவே இந்த சிகரெட்டு பழக்கத்தைக் கொஞ்சம் கொஞ்சமாகக் குறைத்துக் கொள்ளச் செய்கிறது. இந்த சர்க்கார் போடும் வரியின் மூலம் ஒவ்வொருவரும் தன்னைப் பாதிக்கும் போது சுயநலம் வந்து சேறுகிறது. அப்பொழுது அவன் எதிர்க்கிறான். உதாரணமாக ஜமீன்தார்களும், டொம்தார்களும், அவர்கள் காங்கிரஸ் கட்சியிலும் இருந்தார்கள். ரேஷனலிஸ்ட் கட்சியிலும் இருந்தார்கள். உண்மையில் ஜமீன்தார் மசோதாவை எதிர்த்துக் காரர்களே தான் எதிர்க்கவேண்டும். ஆனால் ஜமீன்தார்களாய் இருக்கும் அங்கத்தினர்கள்,

[Sri K. T. Goswami]

[7th April 1953]

அவர்கள் எந்தக் கட்சியில் இருந்தாலும் சரி, அந்த மசோதாவை எதிர்க்க விடலாமா? இசைக்க முடியாத சம்பந்தம் இல்லை. மூன்றுபாகங்களுக்குள்ளே சிகரெட்ஸ் பெரும்பான்மையே ரிசிட்யூவாகப் பிளாண்டியாகப் படுத்துவதில் சர்க்கார் இவைகளுக்குக் கவலை வரி போடவில்லை. அவர்களுக்கு உடைக் காடுப்பதற்கு சக்தி கிடையாது என்பதற்காக வரி போடுவதில்லை. அதே மாதிரியாக அதிகமாக சிகரெட் பிடிப்பவர்களுக்கு குறைத்துக் கொள்ளாமல் இருந்தால் அது உதாசினச் செலவுதானே? இதைக் குறைத்துக் கொள்வதற்கு சர்க்கார் உதவி செய்கிறது.

“சிறுசிறு வியாபாரிகளுக்கு அதிகமாகத் தொந்தரவு கெடுக்கக் கூடாது, அவர்களுக்குக் கணக்கு இல்லாமல் இருக்கவேண்டும். அதிகாரிகள் அதற்காக அவர்களை வற்புறுத்தக் கூடாது. இதற்குத் தகுந்த விதையை அமைக்க சர்க்கார் கவனிக்க வேண்டும். எல்லோரையும் நலம் கருதியும், புகையிலை போடுபவர்களுக்கு இதிலிருந்து விதிவிலக்கு அளிக்கவேண்டும். எப்பொழுதும் எதிர்த்துக்கொண்டிருப்பது மக்கள் கையில் பணம் இல்லாமல் இந்த சர்க்கார் இப்படி வரி போடுகிறார்களே என்று கூச்சலிடுகிறார்கள். நண்பர் வெங்கடேஸ்வரனு சொன்னார் இந்த வரி உயர்வாக மனிதனையும் பாதிக்கிறது என்று. சிகரெட் குடிப்பவனுக்கு மட்டும் வரி என்று சொல்லும்போது இது எல்லோரையும் பாதிக்கிறது என்று சொல்லுகிறார்கள். இப்படி பேசுவதில் என்ன அர்த்தம் என்று புரியவில்லை.

“பக்கத்தில் வீற்றிருக்கும் ஸ்ரீ கருத்திருமன் கூட ‘நான் இதை ஆதரித்துப் பேச வேண்டுமென்று’ சொன்னார். அதற்கு நான் ‘நான் தான் இந்த சிகரெட் பழக்கமுடையவன் நீங்கள் பேசுவதில் அர்த்தமில்லை ஆதலால்’ எனக்குத் தான் இதைப்பற்றி நன்றாகத் தெரியும்’ என்று சொல்லி விட்டுப் பேச ஆ மயித்தான்.

(At this stage Mr. Speaker resumed the Chair).

“பல திட்டங்கள் போட்டு அப்படியே விட்டுவிட்டுக்கிறது. செலவினங்கள் அதிகமாக இருக்கின்றன. இவைகளுக்கெல்லாம் பண்ட வேண்டாமா? நாஸ்கூட திருவள்ளூர் கிராமத்துக்குச் சென்றி ந்தபோது அங்கு எல்லோரும் ரொட்டு வசதியில்லை, மிளகார வசதியில்லை என்று சொன்னார்கள். இவைகளை எல்லாம் செய்வதற்கு பணம் வேண்டாமா? அதற்காக அரசாங்கம் வரி விதித்தால் தானே பணம் வரும்.

“இன்று ஸ்ரீராஜகோபாலாச்சாரியார் முதல் மந்திரியாக வரலாம். நாளை நண்பர் கோவிந்தசாமி முதல் மந்திரியாக வரலாம். அப்புறம் ஸ்ரீ கருத்திருமன் முதல் மந்திரியாக வரலாம். யாரும் வரமுடியும். அதனால் தான் நான் கேட்டுக் கொள்ளுகிறேன், இந்த பொறுப்பற்ற தன்மையால் பேசிக்கொண்டிருக்க வேண்டாமென்று கேட்டுக் கொண்டு என்னுடைய வார்த்தைகளை முடித்துக் கொள்ளுகிறேன்.”

* SRI S. C. C. ANTHONY PILLAI:—“Mr. Speaker, I rise to oppose this Bill and in doing so I support the proposition made by a member who preceded me, that this Bill should be opposed largely because we are faced with the division of the State, viz., the formation of the Andhra State. I oppose it for a slightly different reason, viz., as a Member of the Residuary State. This Bill particularly makes the specious plea that it is going to be a tax at only one point. My submission is that it is going to be a tax at two points. This Bill, if it is to have applicability to the Andhra State, envisages a payment of 30 per cent turnover tax in the newly formed Andhra State and when the tobacco or cigarettes are imported into the Residuary State we will have to pay another 30 per cent turnover tax. Therefore it is going to be a tax at two points. To say that it is going to be a single-point tax and

7th April 1953] [Sri S. C. C. Anthony Pillai]

that too at 30 per cent, is misleading the public. In fact and in effect it is going to be a two-point tax, at any rate much more than 30 per cent. Further, I would submit that in the Residuary State the manufacture of cigarettes of high quality is not as great an industry as it is in other States of India or in the new Andhra State. Therefore the amount of tax that will have to be paid by the tax-payer in the Residuary State is much more than what is anticipated by the present Minister. That is why I strongly support the amendment that the Bill should be referred to a Select Committee.

“ Sir, let us also consider the facts and figures which have been stated by the Hon. Minister while moving this Bill. He said that the per capita consumption of cigarettes had gone up from 20 to 70 cigarettes during the last 25 to 30 years. If this particular factor, and I take it from the Hon. Minister, is true, it is in direct contradiction of his earlier statement that the incidence of taxation is going to fall on the rich. If the per capita consumption of cigarettes in the State is 70 at present, certainly the incidence of taxation is not going to be confined to a few and it will be a tax on a very large section of the middle class people. Now, what is the state of the middle class people? From all the economic reports we read, there is a recession and it is these sections of the middle class population which are badly affected by the recession and which are sought to be taxed by this Bill. During this recession, this particular layer of middle class is already becoming pauperized and on it this tax is sought to be levied. Sir, what is the measure of taxation? Even on the most conservative estimate, every smoker of cigarettes will have to pay something like Rs. 4 to Rs. 5 per month taking 10 cigarettes a day on an average. It is therefore the equivalent of a tax of Rs. 50 or Rs. 60 per annum. That is the total incidence of taxation on this layer of the middle class. But what is the amount of salary paid to the middle class people today? Let us take the salary paid by the Madras Government to their lowest paid clerical servants. It is Rs. 60 to Rs. 70 per month. That means, nearly one month's salary has to be paid to increase the revenues of the State and I would submit, it will be much more after the division of the Andhra State. The pauperization of the middle class is also due to another factor. There is large scale retrenchment of middle class employees throughout the State. No steps have been taken by this Government to relieve this growing unemployment among the middle classes. If we take the adjudication awards, we will notice that the difference between the pay scales of middle class employees in other States and the Madras State is in the neighbourhood of Rs. 50 to Rs. 60 per mensem. It is largely because the most important section, i.e., the N.G.Os. are paid such low salaries. Therefore, Sir, I submit that the incidence of taxation is not on the rich, but it is really on the very wide sections of the middle and lower middle classes who cannot afford it.

“ Another point I would like to submit is that it is not merely a tax on the cigarette consumer, but it is also a tax on the retail

[Sri S. C. C. Anthony Pillai] [7th April 1953]

dealer. The retail dealers have to pay a registration fee of Re. 1 each and this amount will be considerable. Therefore this tax is likely to fall on the lowest sections of the middle classes. Let us take the other argument of the Hon. Minister who said that this tax would discourage smoking. I submit, if I may be pardoned the use of the expression, it is a hypothetical argument. This means that the net amount of tax that the Government are likely to receive will be smaller than anticipated. In fact, the Hon. Minister would like that there should be more smoking so that the amount that could be got by this tax is greater. I would submit that, in spite of the tall statement made by the Hon. Minister that the lower sections of the middle classes who smoke beedies and other low quality cigarettes will not be affected by the tax, it is not going to discourage smoking. On the other hand, it will only tend to increase smoking of beedies and other low quality cigarettes. If consumption of beedies and other low quality cigarettes increases naturally the prices of the low quality cigarettes will go up. Therefore, my submission is that this particular tax is an ill-considered measure and even if this measure has to be adopted, I will request the Hon. Minister to tell us what effect that this tax will have in the Residuary State. If he is not able to give the facts and figures as to the total quantity of cigarettes that will be consumed in the Andhra State and in the Residuary State and what will be the exact incidence of taxation on the Residuary State, I submit that he should agree to this Bill being referred to a Select Committee."

* THE HON. SRI C. SUBRAMANIAM:—"In regard to the business of the House, I wish to make a suggestion to the Leader of the Opposition. Many of the hon. Members have booked their seats for tomorrow to go home. It will be very good if we finish our business by tomorrow. So I wish to make a suggestion that we may meet tomorrow evening also at 3 o'clock to discuss the Krishna Aicut Enquiry Committee Report and the Report of the Public Accounts Committee and we may be able to finish them by 4-30 or 5 in the evening. The non-official business can be made up during the next sitting which will be perhaps towards the end of May or the beginning of June. I would request the Leader of the Opposition to consider and agree to this suggestion."

SRI P. RAMAMURTHI:—"Sir, I had some consultations on this side of the House also on this proposal. In view of the fact that we have come to the fag end of this session and in view of the assurance that the non-official business will be made up in the next sitting, I would accept the suggestion of the Hon. Leader of the House."

SRI S. RADHAKRISHNAN:—"கணம் சபாநாயகர் அவர்களை இப்பொழுது கொண்டுவரப்பட்டிருக்கும் புகையிலை வரி விதிப்பு மசோதாவை நான் எதிர்க்கிறேன். அந்தப் பக்கத்திலிருந்து கணம் ஸ்ரீ K. T. கோசல்ராம் அவர்கள் மக்களின் ஊதாரித்தனத்தைக்காட்டி இந்த வரி போடுவதை ஆதரிப்பதாகச் சொன்னார். இருக்கின்ற எல்லா வரிகளையும் சர்க்கார் எடுத்து விட்டு அப்பொழுது மக்களின் ஊதாரித்தனத்தின் மேலேயே வரி போட உத்தேசிக்கலாமென்று நான் கூற விரும்புகிறேன். இன்றைய தினம்

7th April 1953]

[Sri S. Radhakrishnan]

மக்களால் தாங்கமுடியாத அளவிற்கு வரிப்பளு இருக்கிறது. மக்கள் இன்றைய தினம் சர்க்கார் அதிகமாக வரி வசூல் செய்கிறதே தவிர எந்த விதமான நன்மையும் செய்வதில்லையென்று தான் சொல்லிக்கொண்டிருக்கிறார்கள். உண்மையிலேயே காங்கிரஸ்காரர்கள் மக்களுக்கு ஏதாவது நன்மையைச் செய்யவேண்டுமென்றால் நாட்டில் ஏதோ பெரிய தடைகள் அதற்கு இருப்பதாகச் சொல்லுகிறார்கள். ஆந்திர மாகாணப் பிரிவினையின் விஷயமாக அதையெல்லாம் எடுத்துக்கொள்ள முடியாதென்று சொல்லுகிறார்கள். ஆனால் வரி போடுவதற்கு மட்டும் தடைகள் எதுவும் இல்லாது போல முன் வருகிறார்கள். உண்மையில் சில தடைகள் பிரிவினையின் காரணமாக இருப்பது உண்மை. ஜில்லா போர்டு தேர்தலை நடத்த வேண்டுமென்னும்பொழுது அதற்கு ஆந்திர மாகாணப் பிரிவினை ஒரு பெரிய தடையாகக் கூறப்படுகிறது. ஆனால் மக்கள் மீது வரி போடப்படும் பொது எல்லாத் தடைகளும் நீக்கப்பட்டதாகக் கருதப்படுகிறது. உண்மையில் இது ரொம்பவும் வருந்தக்க விஷயம். கனம் மந்திரி அவர்கள் இதுபற்றி பிரசங்கம் நிச்சித்தியபோது வெளி நாடுகளை உதாரணங்களாகக் காட்டினார். அமெரிக்காவில் யுனைடெட் ராஜ்யத்தில் புகையிலை வரி மிகவும் அதிகமாக இருக்கிறது. அவர்கள் அதிகமாக புகையிலை சாப்பிடுகிறார்கள் என்று சொன்னார். அதைப்பற்றி சென்னை மகாணத்திற்கு கவலையில்லையென்று தான் நான் கருதுகிறேன். முன்னே 2 கோடி வருமானம் வந்தால் இப்பொழுது 28 கோடி ரூபாய் வருமானம் வருகிறது. அதாவது மூன்று மடங்கு அதிகமாக நாட்டிலே வரி போட நான் விரும்பவில்லை. ஆந்திர மாகாணப் பிரிவினை இருந்து கொண்டிருக்கும் பொழுது இந்த வரித் திட்டத்தை கொண்டு வருவது சரியில்லையென்று தான் நான் நினைக்கிறேன். ஆந்திர மாகாணப் பிரிவினை ஏற்பட்டால் இரண்டு ராஜ்ய ரெவின்யூவும் குறைந்துவிடும். ஆகவே மதுவிலக்கை ரத்து செய்யப் போகிறார்கள் என்றும் சொல்லப்படுகிறது. ஆகவே தான் மத்திய சர்க்கார் கொடுக்க மறுத்த ஒரு 56 லக்ஷ ரூபாய்க்காக இப்பொழுது இந்த புகையிலை வரியைக் கொண்டு வருவேண்டாமென்று நான் கேட்டுக்கொள்ளுகிறேன்.

“இந்தப் புகையிலையைப் பற்றி ஒன்று கூற விரும்புகிறேன். இந்தப் புகையிலைக்கு மற்ற எல்லாப் பொருள்களைக் காட்டிலும் பல பல இடங்களில் அதிகமான வரி போடப்படுகிறது. புகையிலை முதலில் உற்பத்தி செய்ய ஆரம்பிக்கிற காலத்திலிருந்து வெளியே சிகரெட், பீடி, பொடி என்ற ரூபத்தில் வெளிவருகிறதற்குள் பல இடங்களில் வரி போடப்படுகிறது. ஆகவே இப்பொழுதும் இதன் மேலேயே வரி போட உத்தேசிக்கும் பொழுது இதைப் பலமாக எதிர்க்க வேண்டியிருக்கிறது. ஆனால் ஒரு காரணம் சலப்பாகச் சொன்னார்கள். இந்த வரி பணக்காரர்களைத் தான் பாதிக்கும். ஆனால் உண்மையில் பணக்காரர்கள் எவ்வளவு பேர் அதிகம் சிகரெட் சாப்பிடுகிறார்கள் என்று தெரியவில்லை. உண்மையில் இது பெரும்பாலான ஏழைகளை, நடுத்தர வகுப்பினர்களைத்தான் பாதிக்கப்படுகிறது. பணக்காரர்களைக் காட்டிலும் நடுத்தர வகுப்பினர்கள் தான் மிகவும் அதிகமாக சிகரெட் சாப்பிடுகிறார்கள் என்று சொல்லவேண்டும். பொதுவாக நடுத்தர வகுப்பினர்கள் மிகவும் பாதிக்கப்பட்ட போகிறார்கள். ஆகவே இதில் பணக்காரர்கள், ஏழைகள் என்ற பிரிவினை எதையும் புகுத்தாமல் ஏழை, மக்கள் பாதிக்கப்போகிறார்கள் என்றுதான் சொல்லவேண்டும்.

“மேலும் டெபுடி கமிஷனர் போன்ற பல அதிகாரிகளுக்கு அதிகமான அதிகாரம் கொடுக்கப்படுகிறது. இவர்கள் பெரிய பெரிய வியாபாரிகளிடத்தில் தங்கள் அதிகாரத்தைக் காட்ட முடியாமல் இருக்கிறார்கள். ஆனால் ஏழை எளிய வியாபாரிகளைத்தான் ரொம்பவும் தொந்தரவு செய்கிறார்கள். ஆகவே இந்த அதிகாரிகளின் அதிகாரங்களை குறைத்துவிடவேண்டும். ஆபீஸர்களால் ஏழை எளிய வியாபாரிகளுக்கு எந்த விதமான தீமையும், தொந்தரவும் வராமல் சர்க்கார் பார்த்துக் கொள்ளவேண்டுமென்று நான் கேட்டுக்கொள்ளுகிறேன்.

“அடுத்தபடியாக இதிலே ஒரு பெரிய தவறு இருக்கிறது. அதாவது புகையிலை சிகரெட் ரூபத்தில் வெளி வரும் ஒரே இடத்தில்தான் வரி

[Sri S. Radhakrishnan]

[7th April 1953]

விதிக்க வேண்டுமே தவிர பல இடங்களில் விதிக்கக் கூடாது. மேலும் உயர்ந்த ரக சிகரெட்டுக்களுக்குத்தான் விதிக்க வேண்டுமே தவிர, மத்தியதர வகுப்பார்கள் உபயோகிக்கும் ரக சிகரெட்டுக்களுக்கு விதிக்கக் கூடாதென்று நான் கேட்டுக்கொள்ளுகிறேன். ஆகவே பொதுவாக மத்தியதர, கீழ்தர மக்களை பாதிக்கும் இந்த புகையிலை வரி மசோதாவே தேவையில்லை. இதைப் பாஸ் செய்யாமல் போட்டுவிட வேண்டுமென்று கேட்டுக் கொண்டு என் பேச்சை முடித்துக்கொள்ளுகிறேன்.”

*SRI A. GOVINDASWAMI NAYAGAR :—“ கனம் சபாநாயகர் அவர்களே! கனம் மந்திரி பட்டாபிராமராவ் அவர்கள் இப்பொழுது கொண்டு வந்திருக்கும் புகையிலை, சிகரெட்மீது போடும் புது வரியை நான் எதிர்த்துப் பேச ஆசைப்படுகிறேன். இந்த அரசாங்கம் வருமானத்தை அதிகரிப்பதற்காக மேலும் மேலும் வரிப்பாடுகிறதே தவிர மக்களுடைய தேவைகளை கவனித்து அவர்களுக்கு ஏதாவது நன்மை செய்யவேண்டுமென்று யோசனை கூறினால், பணம் இல்லையே என்று கைவிடுக்கிறார்கள். இந்த புகையிலை வரி போடுவதினால் மத்தியதர வகுப்பினர்கள் பெரும்பாலோர் பாதிக்கப்படுகிறார்கள். இப்போது போடும் வரிப் பணத்தைக் கொண்டு சர்க்கார், குமஸ்தாக்களின் சம்பளத்தையோ அல்லது ஆசிரியர்களின் சம்பளத்தையோ உயர்த்துகிறார்களா என்று கேட்டால் சம்பளம் கொடுப்பேன், ஆனால் இவர்கள், சிகரெட் குடித்தம், சினிமா பார்க்கும் கெட்டுவிடுவார்கள் என்று ராஜாஜி கூறுகிறார். சிகரெட்டுக் குடிக்கக் கூடாது, அது உடம்புக்கு கெடுதி என்கிறார்கள். அதனால் வரி போட்டால் புகை குடிப்பவர்களைக் குறைத்து விடலாம் என்று வாதம் செய்கிறார்கள். சிகரெட் குடிப்பது கெடுதி என்பதை நானும் ஒத்துக்கொள்ளுகிறேன். யாரும் இல்லை என்று சொல்லவில்லை. நான் சிகரெட் குடிப்பவன்ல்ல. ஆகவே நான் சுயநலத்திற்காக எதிர்க்கவில்லை. ஆனால் ஏழை மக்களை பாதிக்கக்கூடிய புதிய வரி எது வந்தாலும் அதை எதிர்க்க வேண்டும் என்பதுதான் என் கருத்து. காரணம் மக்களிடமிருந்து வாங்கக் கூடிய பணத்திற்குத் தகுந்த அளவு இன்றைய மக்களுடைய தேவைகளை கவனித்து அரசாங்கம் பணத்தைச் செலவிட முன்வரவில்லை.

“ முக்கியமான வருவாய்க்களெல்லாம் மத்திய அரசாங்கத்திற்குப் போய் விடுகிறது. இதை தடுக்க கனம் ராஜாஜி அவர்கள் முன்னணி வீரராய் வரவேண்டும். அதற்குப் பக்க பணமாக நாங்கள் இருக்கிறோம். நமக்கு மத்திய சர்க்காரிடமிருந்து வரவேண்டிய 56 லக்ஷம் ரூபாய் வரவில்லை. அதற்காக இங்கு மக்களிடம் புது வரி போடுவது தவறு. ராஜாஜி அவர்களையே பேசு ஏன் வேலை செய்யவில்லை என்றுதான் கேட்கிறேன். இந்த மத்திய அரசாங்கத்தினிடமிருந்து தொடர்பை அறுத்துக் கொள்ளும் முறைபாகத்தான் நாங்கள் சர்வ சுதந்திர திராவிட நாடு வரவேண்டும் என்று கூறுகின்றோம்.

“ திராவிட நாடு திராவிடருக்கே என்று பல முறை வற்புறுத்திக் கூறுகின்றோம். மத்திய அரசாங்கம் ஏற்கெனவே புகையிலை வரி வாங்கிக் கொண்டது. ஆனால் டில்லிக்கு எவ்வளவு பணம் வந்தாலும் வாங்கிக் கொண்டு தான் இருக்கும். மாகாண அரசாங்கத்திற்கு ஒருவித சலுகையும் காண்பிக்காது. அதற்காகத் தான் நாம் சொல்லுகிறோம், திராவிட நாடு தனியாகப் பிரிய வேண்டுமென்று. கனம் ராஜாஜி அவர்களின் பழைய நண்பர் பெரியார் அவர்களும், அறிஞர் அண்ணாதுரை அவர்களும் இது தனி நாடாகப் பிரிய வேண்டும் என்பதையேதான் வற்புறுத்துகிறார்கள். தென்னாட்டாரை மதிக்காத மத்திய சர்க்காரை எதிர்த்துப் போராட வேண்டுமென்று சொல்லுகிறார்கள். கைத்தறி நெசவாளர் பிரச்சினையிலும் மத்திய அரசாங்கம் பாரபட்ச முறையிலேதான் புறக்கணித்து வருகிறது. ராஜாஜி அவர்கள் தலைமையிலேயே இப்படி புறக்கணிப்புகிறார்களே என்பதுதான் என் வருத்தம். இதனால்தான் மத்திய அரசாங்கத்துடன் தொடர்பை அறுவே அறுத்துக் கொள்ளவேண்டுமென்று

7th April 1953]

[Sri A. Govindaswami Nayagar]

சொல்லுகிறேன். பஞ்சத்திற்காக ஒதுக்கப்பட்ட 10 கோடி ரூபாய் இவ் வருஷம் மத்திய அரசாங்கம் கொடுக்கவில்லை. ஆகவே இந்த சிகரெட் வரி விதிப்பினால் பொதுமக்களுக்கு ஒரு பலனும் ஏற்பட்டு விடாது. ஆனால் தொந்தரவுதான் அதிகரித்து வருகிறது. இந்த புது வரி அமுலுக்கு வரும்முன்பே மார்க்கெட்டில் சிகரெட்டுகள் பதுக்கப்பட்டு கள்ள மார்க்கெட்டில் விவைய உயர்த்தி பத்து அணா Players சிகரெட்டை 0-14-0 அணா என்று விற்கிறார்கள். புகைத்தல் கெடுதியென்றால் பீடி சிகரெட்டு குடிப்பதை தடுக்க (Prohibition) மது விலக்கை கொண்டு வந்ததப்போல் இதற்கும் சட்டத்தை இயற்றி ஒரு தடை விதித்தால் நலமாக இருக்கும்.”

* SRI C. KANDASWAMI :—“ கனம் சபாநாயகர் அவர்களே ! இந்த வரி மசோதாவை எதிர்க்கும் முறையில் சில வார்த்தைகளைச் சொல்லலாமென்று நினைக்கிறேன். ஏற்கெனவே நம் மாகாணத்தின் செலவு மிகவும் அதிகமாக இருந்து கொண்டிருக்கும்பொழுது, மத்திய சர்க்காரும் இந்த ராஜ்ய சர்க்காருக்கும் கொண்டிருந்த பணத்தை நிறுத்திவிட்ட பிறகு, நம் நாட்டின் உண்மையான வருமானம் எவ்வளவு? எவ்வளவு தூரம் நமது பட்ஜெட்டில் துண்டு விழுகிறது. இந்தத் துண்டை ஈடு செய்வதற்கு நாம் என்ன செய்ய வேண்டும். மாகாண சர்க்கார் இன்றைய தினம் வரி போடத்தான் வேண்டுமா? வரி போட்டாலும் அது நம் மாகாண மக்களின் கொடுக்கும் சக்திக்கு உள்பட்டதா? இவைகளையெல்லாம் நாம் எல்லோரும் கூர்ந்து கவனித்தாக வேண்டும். உண்மையில் அரசாங்க பட்ஜெட்டில் பெரிய துண்டு விழுகிறது. மேலும் மத்திய சர்க்கார் 56 லக்ஷம் கொடுப்பதை நிறுத்தி விட்டார்கள் என்று சொல்லும்பொழுது அவர்கள் எதுவும் கொடுக்கவில்லைபோல சர்க்கார் பேச்சு தவனிப்பது சரியல்ல. அவர்கள் 2 கோடிக்கு மேல் கொடுத்துக் கொண்டு வருகிறார்கள். அப்படியே ஏதாவது துண்டு விழுந்தாலும் கூட அதை பெரிய இனங்களில் அதிக சதவிகிதம் வரி போட்டு ஈடு செய்வது நன்றாக இருக்கும். ஏதோ 56 லக்ஷம் மத்திய சர்க்கார் கொடுப்பதை நிறுத்திக் கொண்டு விட்டது. அதனால்தான் வரி போடவேண்டிய அவசியம் ஏற்பட்டது. இந்த வரியினால் மத்தியதர கீழ்தர வகுப்பார்கள் பாதிக்கப்படமாட்டார்கள் என்றெல்லாம் சொல்வது மக்களை ஏமாற்றுவதாகத்தான் இருக்கிறது. இது வெறும் கண் துடைப்பு பேச்சே தவிர வேறு ஒன்றுமில்லை. இது சர்க்காரின் பொருளாதார நெருக்கடியை எந்த விதத்திலும் தீர்க்கப் போவதில்லை, என்று அரசாங்க அங்கத்தினர்களே ஒத்துக் கொள்ளுகிறார்கள். அது மட்டுமல்ல. இருக்கக்கூடிய நிலைமையில் உயர்ந்த ரக சரக்குகளுக்கு புகையிலை வரி போடுவதின் மூலமாக மட்டரகப் புகையிலை பாதிக்கப்படுவது என்ற வாதத்தை நான் ஒப்புக்கொள்ள முடியாது. நிச்சயமாக மட்ட ரகப் புகையிலையும் பாதிக்கப்பட்டதான் செய்யும். எப்படியும் உயர்ந்த ரகத்திற்கு வரி போடுவதின் மூலமாக மட்ட ரகமும் அதற்கேற்றார்போல் அதிகமாகப் பாதிக்கப்படுமென்றதான் நான் கருதுகிறேன். இப்பொழுதே பார்க்கிறோம். வரி போடப்போகிறோம் என்று அறிவிப்பதற்கு முன்னாலேயே எங்கு பார்த்தாலும் புகையிலை விலைவாசிகள் உயர்ந்து கொண்டே போகிறது. ஆகவே இதிலிருந்து நாம் தெரிந்து கொள்வது ஒன்று ஒன்று உண்டு. நிச்சயமாக அவைகள் பாதிக்கப்படும் என்பது தான். மேலும் வர்டீனியா புகையிலையின் விலை ஒரேயடியாக இறங்கிக்கொண்டு வருகிறது. எப்படியும் வரி போடுவது என்று சர்க்கார் முடிவு செய்தால் அதனால் மத்தியதர வகுப்பார்கள் நிச்சயமாகப் பாதிக்கப்படப் போகிறார்கள், மார்க்கெட் பாதிக்கப்படப்போகிறது. ஏழை எளியவர்களை பாதிக்கும் இந்த வரியை போடக்கூடாது. எங்கள் ஜில்லாவில் நிறைய ஏக்கரா நிலமுடையவர்கள் இருக்கிறார்கள். கலம் 6 ரூபாயிலிருந்து விலை 12 ரூபாய்கள் வரையிலும் விற்பு வருகிறது. அவர்களிடம் நிறைய லக்ஷக் கணக்கான ரூபாய்கள் சேருகிறது. அவர்கள் சாகுபடி செய்து விற்பனை செய்யும் நெல் விற்பு மிகவும் அதிக பட்ச வருமான வரி விதிப்பதின் மூலம் 72 லக்ஷ ரூபாய்களுக்கு மேல் பணம் வசூல் பண்ண முடியும். இப்படிப் போடுவது நியாயம், தர்மம். அனாதையெல்லாம் விட்டு விட்டு மிகவும் சாதாரண ஏழை எளிய

[Sri C. Kandaswami]

[7th April 1953]

மக்களைப் பாதிக்கக்கூடிய வகையில் இப்படி புகையில்லை வரியைப் போடுவதை நான் எதிர்க்கின்றேன். மேலும் இந்த வரி விதிப்பின் மூலம் நமது பட்டுட்டில் துண்டு விழும் பணத்தைச் சரிக்கட்டவும் முடியாது, என்பதை அரசாங்கத்தின் கவனத்திற்குக் கொண்டு வர ஆசைப்படுகிறேன். அது மட்டுமல்ல. இதை வசூல் பண்ணும் அதிகாரிகளின் மூலம் வியாபாரிகளுக்கு நிறையத் தொந்தரவு ஏற்படப்போகிறது. ஆபீஸர்கள் மூலம் நிறையச் செலவு வேறு வருகிறது. ஆகவே நாட்டின் நிலைமை ரொம்பவும் எக்கச்சக்கமாக இருந்து கொண்டிருக்கும்பொழுது சர்க்கார் புது வரித் திட்டங்களைப் புகுத்தாமல் இருப்பதுதான் புத்திசாலித்தனமாகும். ஆந்திர மாகாணப் பிரிவினையைக் காட்டி பல காரியங்களை நாம் ஒத்திப்போட்டு விட்டோம். அப்படியே இதை யும் ஒத்திப் போடுவதால் ஒன்றும் கெடுதல் ஏற்படாது. அதிக லாபம் வரக் கூடிய இனங்கள் என்னென்னவென்று பார்த்து வரி போடுவதே சரியாகும். அதையெல்லாம் விட்டுவிட்டு இப்படி மத்தியதர வகுப்பார்கள் பலபேர் பாதிக்கப்படுவோரும் இனத்தில் வரி விதிக்க சர்க்கார் யோசிப்பது சரியாகாது. நாட்டில் தற்போது இருக்கக்கூடிய நிலவரத்தை உத்தேசித்து இந்தப் புது வரித் திட்டத்தை கைவிடவேண்டுமென்று நான் கேட்டுக் கொண்டு என் பேச்சை முடித்துக் கொள்ளுகிறேன்.”

12-30
p.m.

* SRI V. SRI KRISHNA :—“அத்யட்ச, ఈ Tobacco Taxation Bill ను

ప్రవేశ పెట్టడం ప్రధానంగా చుట్టూ, సిగరెట్ల మీద పన్ను చేసే ఉద్దేశ్యంతో దీనిని ప్రవేశ పెడుతున్నామని చెప్పుచున్నాడు గాని ఉత్తర రాష్ట్రా ఈ పన్ను భారం క్రమంగా ఉత్పత్తి చేసే రైతాంగం మీద పడే అవకాశమున్నదని దృష్టిలో పెట్టుకొనవలసిన అవసరమున్నది. ఆలా భారాన్ని రైతులపై పెట్టే క్రమాదేశంకుండా చేయాలంటే, యీ బిల్లుకు ముందుగానే కనీస ధరల నిర్ణయించేస్తూ చట్టాన్ని కట్టా దాన్ని లీకు కొనివచ్చి నట్లయితే సమంజసముగా ఉండేది. అది ప్రభుత్వం తలపెట్టకుండా యీ బిల్లు ప్రవేశ పెట్టడం రైతాంగానికి అవకాశమే అవుతుంది. భారపడేంతలో వ్యాపార పంటలూ, ముఖ్యమైనది యీ పొగాకు పంట. దేశం మొత్తం మీద ఉత్పత్తి అయ్యే పొగాకులూ మన రాష్ట్రంలో నూటికి 90 వంతులు ఉత్పత్తి అవుతోంది. అందులోను మా జిల్లాలో ఎక్కువ tobacco పండుతుంది. Marketing committee చాలా సంవత్సరాలుగా minimum price fixation జరగాలని ఎంతో ఆందోళన చేసినా అది చేయకుండా దాన్ని వాయిదా వేస్తూ ఉన్నది. ఈ రోజున సరుకు చాలా నిలువ ఉన్నది. ఉత్పత్తి అయ్యే సరకులూ చిట్టచూ 20% విదేశాలకు ఎగుమతి అవుతోంది. ప్రభుత్వము ఈ tobacco పంటకు సరియైన ధరలు ఇవ్వకుండా ఎగుమతి సౌకర్యాలేవి ఇవ్వకుండా దాన్ని co-operative basis మీద export చేయడానికి facilities కలిగి కలుగజేయకుండా ఈ బిల్లు ప్రవేశ పెట్టడం సమంజసము గాదు. ఈ బిల్లు యొక్క incidents రైతాంగము మీద పడేవాడని ఉద్దేశించినట్లయితే, సరుకుకు సరియైన ధరలు ఇచ్చి ఎగుమతి సౌకర్యాలు కలుగ చేయడం అవసరమని సూచిస్తున్నాను. ఇది చేయకుండా పోతేమాత్రం ఈ పన్నును క్రమంగా రైతుల మీద పెట్టడానికి ఉద్దేశించినట్లు చెప్పక తప్పదు.

“మన దేశంలోని వ్యాపారము లన్నిటిలోను tobacco వ్యాపారం ముఖ్యమైనట్లు వంటిది, కనుక ప్రభుత్వము ఇటువంటి ముఖ్యమైన పరిశ్రమలను వృద్ధిచేసి, ముడి సరకుకు ఎక్కువ ధరవచ్చునట్లు చేయవలసి యున్నది. అదిభంగా ప్రభుత్వ finance ను ఉపయోగపడేలా కాగలగుంది. దానివల్ల దేశములో పరిశ్రమలు వ్యవసాయం కాగు పడతాయి. ప్రభుత్వానికి కూడ ఆదాయము వస్తుంది. ఇప్పుడు I.L.T.D. కంపెనీ లాంటి విదేశ కంపెనీలకు ఈ tobacco వ్యాపారమీద గుత్తాధికారం వుండడంవల్ల వారు tobacco marketing yards లో సరకు కొనకుండా boycott చేస్తే ఈ

7th April 1953] [Sri V. Sri Krishna]

వ్యాపారం అంతా ఈ నాడు paralyse అయ్యేస్థితిలో ఉన్నది. గంటూరు జిల్లాలో పొగాకు ఎక్కువగా ఉత్పత్తి అవుతోంది కాని అక్కడ ఒక cigarette factory కూడా లేదు. ఉన్న 20 factories కూడ ఎక్కడోకి దూర ప్రాంతాలలో ఉన్నవి. అక్కడ ఒక factory ఉన్నట్లయితే, రైలాంగానికి ధర గిట్టుతుంది. పరిశ్రమలు అభివృద్ధి కావడానికి కూడ అవకాశముంటుంది. అనేకమంది నిరుద్యోగులకు పని దొరుకుతుంది. దానివల్ల ప్రభుత్వానికి కూడ ఆదాయము వస్తుంది.

“రెండవది ఈవేళ, మన దేశంలో పొగాకు ఎక్కువ ఎగుమతి అద్యే అవకాశము ఉన్నప్పటికీ, రైలాంగానికి marketing facilities గాని ఇతర దేశాలకు ఎగుమతిచేసే సౌకర్యాలు గాని అలాంటివేమీ లేకుండా, ఈ ప్రాంతాలలో ఒక cigarette factory గూడా లేకుండా ఈ విధంగా రైలాంగానికి ఉపకరించేటటువంటి చట్టాలేమి చేయకుండా, పన్నులు మాత్రము ఈ రీతిగా హడావిడిగా వేయజూడడం ఏమాత్రము సమంజసము గాదని మనవిచేస్తున్నాను. ఇది ముఖ్యంగా ఆంధ్ర ప్రాంతానికి ఎక్కువగా సంబంధించిన విషయము. అక్కడ ఆంధ్ర రాష్ట్రానికి విభజన వంకమా పెట్టి electricity సౌకర్యాలు కూడ వాయిదా వేసిన ప్రభుత్వం పన్నుల విషయంలో యింత తాపత్రయం చూపడంలో ఉద్దేశ్యమేమిటి. ఈ బిల్లును ప్రతిపాదించిన మంత్రి తెలుగువాడయ్యా ఆంధ్ర రాష్ట్రానికి అధికభారంపడే ఇటువంటి శాసనాలను ప్రవేశ పెట్టడం చాలా శోచనీయం. రాష్ట్ర నిర్మాణం జరిగినతర్వాత పరిస్థితుల్ని సమగ్రంగా చర్చించి ఆలోచించుకోవచ్చు గాబట్టి అప్పటివరకు వాయిదా వేయమని నా సలహా.

“తరువాత ఈ బిల్లు విషయం తీసుకొన్నప్పుడు, ప్రధానంగా, ఈ బిల్లులో కొన్ని ప్రధాన లోపాలున్నాయి. వాటిని సవరించడానికి కొన్ని సూచనలు చేస్తున్నాను. ఇందులో retail dealers కు కూడ registration కావలసి అన్నారు. ఇదివరకు marketing committee మాత్రము రైస్సు పొందాలని ఉండేది, retail dealers కూడ registration పొందవలెనన్నది సమంజసంగా లేదు. Excise registration మరొకటుంది. ఈ రెంటికీ తోడు మూడవది raw tobacco విషయంలో కూడ registration పెట్టారు. ఇది న్యాయముకాదు. Raw tobacco ను registration నుంచి మినహాయించుట చాలా అవసరము. కనుక రెండవ క్లాజులోని 14 వ item ను ఆ విధంగా సవరించవలసిందని కోరుచున్నాను. తరువాత retail dealers కు ఒక రూపాయ పన్ను వేస్తున్నారు. చిన్నచిన్న dealers మీద కూడ ఈ విధంగా పన్ను వేయడం న్యాయంకాదు. కనుక ముఖ్యంగా retail dealers ను పన్నునుండి మినహాయించుట, wholesale dealers మీద పది రూపాయలు వేయాలని సూచిస్తున్నాను. వై సవరింపను ప్రభుత్వము అంగీకరిస్తూ, ఆవిధంగా ఈ బిల్లును సవరించవలెనని కోరుచున్నాను.”

SRI P. RAMAMURTHI:—“Mr. Speaker, Sir, one independent Member had waxed eloquent over the fact that some of us are opposing this Taxation Bill, and therefore it is very necessary for me to explain the reasons that impel us to oppose this Taxation Bill, as not being in the best interests of the country. First of all, we have got to see on whom the incidence of this taxation falls. For all outward purposes, it may look as if those people who are smokers of certain costly varieties of cigarettes are going to be affected. Let us consider who these people are. All people who smoke cigarettes costing 3 pies per cigarette are going to be taxed to the tune of 30 per cent. But taking the

[Sri P. Ramamurthi]

[7th April 1953]

country as a whole, the large majority of the middle-class people like office clerks getting Rs. 40, Rs. 50 and Rs. 60, who go in for smoking such varieties as the ' Passing Show ' for instance, which costs three annas per packet of ten, are being asked to pay an increased price of about a quarter of an anna. So we find that it is this large section of the people that are affected by this tax in the first instance.

" Then, we come to the question whether the cigarette is a luxury or not. I submit that that question is not relevant here at all. After all, social habits change in their own time; what is considered to be a luxury at a particular period of history may not be considered to be a luxury at another period of history. For instance, some thirty or forty years ago, coffee was not a drink which was a common feature in any part of the country; but to-day we know that all classes, the upper classes, the middle-classes and even the lower classes are addicted to coffee and coffee has become a necessary article of consumption. Similarly as far as cigarette is concerned, whatever may be the conception of some people on the side of the Government about it, or as to what constitutes a luxury, we have got to take into consideration the general feeling of the people as to what really constitutes a luxury in the sense that it is accepted as a luxury."

THE HON. SRI C. SUBRAMANIAM:—" Sir, I do not think the Hon. Leader of the Opposition should advance arguments on something about which he himself feels somewhat apologetic."

12-40
p.m.

SRI P. RAMAMURTHI:—" I am not apologetic, Sir. On the other hand, I am quite definite about it. For example, let us take the newspaper in England. In England, the newspaper is a common necessity for the worker, while in India it has not become a necessity. When society advances, naturally what was considered to be a luxury at a particular period of time in history is no longer a luxury."

THE HON. SRI C. SUBRAMANIAM:—" We cannot equate progress with smoking."

SRI P. RAMAMURTHI:—" In that case, let us take another example, the cinema. The cinema which was considered to be a luxury at one time has now become a sort of common necessity. (Interruption by the Hon. Sri C. Rajagopalachari.) Very well, the Chief Minister agrees that cigarettes to-day in India at any rate cannot be considered to be a luxury and they are a necessity. And having granted that, we have now got to consider whether this article of necessary consumption by a large section of the population should be asked to bear an additional burden of taxation or whether they should be exempted from paying this tax. No doubt the proof of the pudding is in the eating of it, and if the taxation is obnoxious, surely the people will not go in for these cigarettes; and in such a case we can certainly come forward with a Bill for prohibiting the use of cigarettes altogether on the

7th April 1953] [Sri P. Ramamurthi]

ground that after all it is not necessary to go on with smoking and that should be the easiest way of disposing of it. But that is not what we are concerned with just now. The basic and the fundamental principle of taxation is whether the people on whom a measure of taxation is going to fall can bear the additional taxation, or whether they have been already taxed too much. To-day it is an admitted fact the burden of indirect taxation on the common people of this country both by the Centre and by the various States has been going on increasing during the past ten years or so. Take for instance the sales tax itself. I quite remember last year as soon as the Chief Minister assumed office, in his first Press conference, he stated that he would equate indirect taxation with stealing. And so, why should we go on increasing the amount of stealing?"

THE HON. SRI C. RAJAGOPALACHARI:—"I think I equated stealing with indirect taxation, not the other way about."

SRI P. RAMAMURTHI:—"All right; let it be either way, I am not bothered about it and it is immaterial to me. What I was saying is that the Chief Minister himself admitted that indirect taxation is a method of stealing. And stealing means taking away from another what you are not normally entitled to, which does not belong to you but belongs to somebody else. And here, if instead of going and telling the people directly 'we want to tax you, if you simply resort to indirect taxation on the ground that the people are not likely to feel that they are being taxed but that somebody is being taxed, I say you are adopting a bad trick. As I said, for the past ten years, the proportion of indirect taxation to direct taxation has been going on increasing, with the result that all those people who could really pay the tax have been left scot-free or have been exempted. Under those conditions, for us to-day to think in terms of imposing further taxation is something which I feel we should not at all resort to. I submit therefore that Government ought not to resort to this indirect taxation."

"Now taking this particular Bill into consideration, what are the reasons advanced by the Government? The Government say they have been losers to the tune of about Rs. 56 lakhs. But what was the position formerly and what is the position to-day? Before the Finance Commission gave its report and that report was accepted by the Government of India, the Central Government were collecting the taxes on tobacco, in the shape of an excise duty. Permit me to say that as far as these excise duties are concerned, they are nothing more than sales tax, although you may call it excise duty. And because the Central Government calls this an excise duty and not a sales tax, it takes away the power of taxation from you. The sales-tax is a tax on sales of commodities at any particular point or at more than a single point; in other words, it may be single-pointed or multi-pointed. Similarly, in the case of the excise duty it is the same thing. The Central Government in 1942 during the period of the war imposed this excise duty. At

[Sri P. Ramamurthi]

[7th April 1953]

that time, they wanted to exempt some people from double taxation, but the Madras Government protested stating that their share was being lost. That is why the Central Government provided for a compensation which was varied subsequently, and we were getting a compensation to the tune of about Rs. 56 lakhs. To-day on account of the recommendations of the Finance Commission, we are getting a share not only in the excise duty on tobacco, but also a share in the excise duties levied on some other commodities. The Finance Commission says:

'The selected excises should be such as are levied on commodities which are of common and widespread consumption and which yield a sizeable sum of revenue for distribution. There should also be reasonable stability of yield and comparative immunity of the duties selected from fluctuations relating to changes in the customs tariff. Taking all these factors into account, we have come to the conclusion that duties on tobacco (including cigarettes, cigars, etc.) matches and vegetable products are the most suitable for distribution. We recommend that 40 per cent. of the net proceeds of these duties be allocated to the States. . . .'

THE HON. SRI C. RAJAGOPALACHARI:—"Please read further."

SRI P. RAMAMURTHI:—"Yes; it goes on:

'We have fixed the States' share with reference to the amount which, in our scheme as a whole, we consider it appropriate should be transferred to the States by the division of excise duties.'

So, the point is that we are getting a share not only of excise duties on tobacco but on other things also. I am not at all saying that the share is quite sufficient or any such thing; I am of opinion that the excise duties being of the nature of sales-tax, their entire amount of collections by the Government of India should be made available to the States if they are to discharge their own responsibilities. That is however a different matter. I know so far as that is concerned, we have got to make out our case, try to convince the Government of India and try to make them accept our position. But simply because the Government of India do not choose to accept our demand, we cannot go on taxing the people—that is my position. Our share of the Central revenues to-day is Rs. 3.5 crores, but we have lost about Rs. 56 lakhs and therefore we are entitled to tax the people more—this is an argument which I am not able to understand. The Finance Commission has not said that because compensation as such is not being paid, the State Government must compulsorily impose fresh taxation"

THE HON. SRI C. RAJAGOPALACHARI:—"But they are free to levy."

SRI P. RAMAMURTHI:—"True; but because they have said 'you are free' are you to levy the tax? Certainly not. We have got independently to consider whether such taxation is essential; and if it is not absolutely essential, what other forms of taxation could be imposed. I am not saying that no taxes should be levied at all. The Finance Commission has also stated:

'We see no reason why, when the remaining States are left free to tax tobacco, only these three States should be called upon to refrain from doing so

7th April 1953]

[Sri P. Ramamurthi]

and receive a compensation on this account. As we are recommending that a part of the excise duty on this commodity should be distributed to the States, we feel that it would be anomalous to continue the compensation payments to these States.

Therefore, the compensation is discontinued; but it is being made up in a different form, viz., a percentage of a divisible pool, and we get about 16.5 per cent. Therefore, let us not adduce this as an argument for the levy of this tax. The previous agreement of the Government of Madras with the Central Government has come to an end. There are also other States where the incidence of taxation is less or at a number of points. For instance, in certain States, there is no multi-pointed sales tax while in others we find there is such multi-pointed tax. We cannot take up only such things as are likely to show an advantage to the Government, so far as the position in other States is concerned. Let us not therefore bring in the argument of the Finance Commission.

“Firstly, I submit that this tax falls upon a large section of the middle classes; and they are not the only people who are affected, although seemingly it may appear to be so. In reality we must consider what would be the position of the actual tobacco-grower. As far as tobacco is concerned, if you take some cigarette industry in our country, we will find that the Imperial Tobacco Company, the Indian Leaf Tobacco Company and all these companies hold more or less a monopoly position with regard to the cigarette industry in this country. All cigarettes sold in the market, whatever might be the brand, excepting indigenous manufacture to a small extent, practically 95 per cent of the cigarettes sold in this country are manufactured by these foreign firms. They are very great monopoly firms. It is not as if imported tobacco is manufactured into cigarettes here. Practically all the 95 per cent of the so-called Virginia tobacco is not imported into this country from the State of Virginia in the United States of America, but only tobacco grown in Guntur and some other districts is used for manufacture. The bulk of the tobacco that is required for the cigarette industry in this country is actually the tobacco that is grown here and that is bought by these companies. Moreover, these tobacco growers cannot sell their produce to any other foreign or indigenous firms. And because of the monopoly position that these foreign firms hold over the tobacco trade they are in a position to dictate prices to the tobacco growers. Already to-day what has happened is this. (Interruption: ‘There is a marketing board.’) I know the existence of a marketing board. But because of the monopoly position and the tremendous financial position of these monopoly companies, they are able to dictate even to the marketing board, because it consists of representatives of tobacco growers who have not got that amount of staying capacity. (An hon. Member: ‘I am sure the foreign companies will not be pleased.’) Foreign companies will not feel glad. Therefore, whether the Government are prepared to hit them or not will be seen. Therefore I suggest that had the Government come forward simultaneously with a Bill providing

12-50
p.m.

[Sri P. Ramamurthi]

[7th April 1953]

for minimum prices for such tobacco so that no company can buy it at a lower rate—that is, if anybody attempts to buy it at a lower rate, he shall be punished by law—and if we are able to fix a minimum price—and the State Government has power to fix minimum prices—then I would have no objection to taxation as such.

“Then, Sir, it was stated that the future Andhra State might consider the question. But if the future Andhra State is to do it, then why should it be done between now and October next? Do not tax the Andhra peasants now, but leave it to the next State to levy the tax. Therefore, Sir, they cannot have it both ways. To-day, for example, after the announcement of the intention of the Government to bring forward this Bill in our State alone, the price of tobacco has fallen from Rs. 77 to Rs. 42 per maund. (The Hon. Sri C. Rajagopalachari: ‘Is it the suggestion of the hon. Member that it is due to this Bill?’) It is the general feeling. There has been a tremendous fall, over and above the fall in prices due to slump, particularly of the Virginia tobacco. It is due to the fact that foreign monopolists are in a position to dictate. That is why I suggest that along with this Bill there must be some other Bill to provide for minimum prices.

“Now, Sir, let me take the other question. Certainly we are for the taxation of luxury goods. There are hundreds of luxuries in our country which can and ought to be taxed about which reference has already been made by other hon. Members. For example, motor cars can be taxed. I suggested it even last year that there should be a heavy purchase tax on motor cars, to the tune of 50 per cent and then we will be able to get a crore of rupees out of that alone. Take again, for example, costly jewellery, which is being purchased by certain people; also diamond articles like diamond rings. Who purchases them? It is only the very rich people that purchase them. They are importing diamonds to the tune of several lakhs of rupees year after year and even if you levy a tax at the rate of 40 or 50 per cent, I am sure we will be able to get 40 to 60 lakhs of rupees on that account. (Interruption: ‘There is already the import duty.’) In spite of the import duty on these goods, there are people in our country who purchase diamonds and very costly jewellery because they have the money to purchase. So, even if you levy a purchase tax at the rate of 50 per cent, most of them will buy it because they have money. That is one of the ways in which we can tax such people who do not pay income-tax now.

“Then, if you take the case of the Rolex watch. There are some rich people who purchase such costly watches for the purpose of presentation. Why not make it costly for these who want to go in for such luxury articles by making them buy at a higher rate? (Interruption.) There is room for all these things. Instead of doing all these things, the Government want to tax the common people. My suggestion is, do not tax the middle class people. I suggested the sources that have to be tapped. For

7th April 1953]

[Sri P. Ramamurthi]

the time being we may leave the poor people and later on when a necessity arises, they may also be taxed. But priority should be in the case of rich people and let them be taxed first.

" Lastly, Sir, the point I wish to make is this. So much has been stated about the Andhra State. Because of the impending formation of the State so many things are left undone. But when it comes to a question of taxation which particularly affects the peasantry in Andhra, why should the Government come forward with a Bill like this which will make them more unpopular with the Andhra people. I am absolutely certain that if the Hon. Minister, Mr. Pattabhi Rama Rao, goes to the Guntur district and faces the peasants to-day or after three months of the passing of this measure and after taxation is imposed, he will have a hell of a time. I can promise him that. (The Hon. Sri S. B. P. Pattabhi Rama Rao: 'I have been going there.') After the Bill is passed into law, if you go there you will find yourself in difficult circumstances. Therefore, Sir, why should the Government bring forward a Bill like this now. I say this Bill is absolutely unnecessary at the present juncture. If at all taxation is absolutely essential, they should resort to some other form of taxation and even in that case there must be other methods for seeing that the incidence of the tax falls on the higher classes of cigarettes. This three-pie cigarette is not a high class cigarette and what everybody uses is only the ordinary variety. For example, there are so many varieties of cigarettes such as 'Three Nuns' which cost 12 annas to one rupee a packet. You may tax them cent per cent or even 150 per cent, I agree. I have no objection to that. (Interruption by Raja Muthiah Chettiar of Chettinad.) Yes, he will be prepared to buy such things and can pay such high prices. Even if he does not buy them for his own use, he will buy for his friends who smoke. Therefore, the Government may tax all those things and let there be a graded tax, if necessary, so that high class people who smoke costly stuff may be made to pay more.

" In conclusion, I would like to say that despite the intention of the Government as stated in the Statement of Objects and Reasons, namely, 'only those bigger dealers whose accounts have to be examined for taxation purposes will be bound to maintain true accounts and send returns to Government. No retail dealers will be under the regulations relating to accounts', even pan-wallas will be forced to maintain accounts. I say this because every person doing business in tobacco as a wholesale dealer, manufacturer, commission agent and in fact every dealer purchasing taxed tobacco from such wholesaler, importer, etc., comes within the scope of the Bill. If you take the cigarette industry, there are commission agents who distribute cigarettes to all betel shop-keepers. So, naturally, every betel shop-keeper will have to keep accounts, because he first purchases it from the commission agent and does not buy from the wholesaler direct. So, anybody who purchases from the commission agent is obliged to keep accounts. All these things are implied in the Bill.

[Sri P. Ramamurthi]

[7th April 1953]

“ Similarly, there is the question of registration. All people should register themselves. Why should all people register if the intention is only to tax certain classes of people and at one point? Why should every betel shop-keeper who deals in retail go and register himself? It is all unnecessary. You may say that the fee is only Re. 1 per year, but nonetheless, it is a further increase in taxation. On every individual we can impose a flat rate of one rupee per year. That is not the kind of argument that we should advance. A large class of ordinary shopkeepers will be affected by this measure.

“ On all these grounds I say that there is absolutely no need for this Bill. The Government can bring forward measures which will tax the rich people only, and we on our part will welcome such measures. I oppose the Bill and support the motion for referring it to a Select Committee. What should be the incidence of taxation, whether there should be a slab system, what the different slabs should be—these and allied matters could be considered in a Select Committee. I hope the Government will agree to refer the Bill to a Select Committee.”

MR. SPEAKER:—“ I may inform the House that amendments to the Bill are pouring in and I propose to accept only amendments received till 3 p.m. to-day.”

* THE HON. SRI C. SUBRAMANIAM:—“ Mr. Speaker, Sir, I will deal only with the budgetary aspect of this taxation measure. The Leader of the Opposition argued that there was absolutely no need for this measure and wound up by pleading for referring the Bill to a Select Committee. In the current year's budget I have taken credit for Rs. 72 lakhs as the revenue from the levy of sales tax on tobacco. At that time it was thought that the 1939 Act would be revived and on that basis the figure of Rs. 72 lakhs was arrived at. It was only after taking credit for this Rs. 72 lakhs, there was a small surplus of Rs. 20,000 in the budget, and we were able to balance the revenue budget. In my reply to the budget debate, I dealt with the need for balancing at least the revenue budget and I need not go into the reasons now. The point for consideration is what form this tax should take. After very careful consideration, we came to the conclusion that we should not tax leaf tobacco which is used for chewing by very poor people also, including the Leader of the Opposition though he does not come under the category of very poor people. (Sri P. Ramamurthi: ‘ Why not? ’) Anyhow he gets an income of Rupees 150 per month. I am not going to enter into his income as a legislator and otherwise. This is only by the way. Leaf tobacco is sold by very many retail dealers in pawnshops. To check their accounts and assess them to tax will require an establishment out of all proportion to the income that we will be getting. With regard to beedi industry, a large number of representations were received and the Members on the Opposite side laid great stress that those engaged in the industry would be seriously affected if a

7th April 1953] [Sri C. Subramaniam]

tax were levied on the industry, and pleaded that no tax should be levied. Therefore we decided to exclude chewing tobacco, beedies and snuff, and also those varieties of cigars, cheroots and cigarettes which were consumed by the poorest section of the people. Cigarette costing 1-1/2 or 1-3/4 annas per packet is on a par with beedi. In fixing the minimum price for taxation, we fixed the round figure of 3 pies per cigarette. A person who purchases a cigarette for quarter of an anna will have to pay four pies. We thought that would be a reasonable level and accepted it. We have decided to impose a tax of 30 per cent on other varieties of tobacco. The Leader of the Opposition suggested that there should be a slab system of taxation. A person who purchases a three-anna cigarette packet will have to pay about one-anna, and he who purchases a ten-anna cigarette packet will have to pay about three and a half annas. Thus a slab system is fixed by the price itself. Whether any other slab system should be introduced is a matter for consideration, and if any reasonable suggestions are made, we may consider them. My own view is that in adopting any other slab system, there will be difficulty in distinguishing between variety and variety. The present system is not very rigorous and is reasonable. In the six months intervening between now and the formation of the Andhra State, we cannot afford to have a deficit revenue budget. After the Andhra State is formed, it is open to the Government of that State to review the entire revenue position and make the necessary changes. Mr. Nagi Reddi either as a Minister, or as the Leader of the Opposition can convince the Andhra State Government that it is not necessary to have any tax on cigarettes. I am told—I do not know how far it is true—that it is only cheroot that is popular in Andhra area."

THE HON. SRI C. RAJAGOPALACHARI:—"Leave this aspect to be dealt with by the Hon. Minister concerned."

* THE HON. SRI C. SUBRAMANIAM:—"Considering the budgetary position, we found it necessary to impose this tax. We require the anticipated revenue of Rs. 72 lakhs to balance even the revenue budget during the six months between now and the formation of the Andhra State, and we cannot approach the Government of India to make good this revenue deficit."

"I respectfully submit, that nobody can reasonably object to this Bill. Smokers are persons who can afford to pay this additional tax. Though smoking may be called a necessity of life, I am not prepared to accept it as a necessity in the sense in which food and clothing are necessities. This is my justification for the Bill. With regard to the other points, the Hon. Minister in charge of the Bill will deal with them."

* THE HON. SRI S. B. P. PATTABHI RAMA RAO:—"Mr. 1-10
Speaker, Sir, I must first of all thank hon. Members and the hon. p.m.
the Leader of the Opposition who have taken part in the discus-
sion, and thrown light on this subject. They have thrown light

[Sri S. B. P. Pattabhi Rama Rao] [7th April 1953]

on many aspects, and I have carefully gone through every aspect. I should like first to deal with the amendment seeking to refer the Bill to a Select Committee. This Bill has been on the anvil of the Assembly for the last four days, and we have been noticing the reactions in the market affecting the poorer sections of the people. If any more delay should occur in passing this Bill into law, I am afraid that it will become very difficult for the smoking public to get the right type of cigarettes at reasonable prices. Cheroots and beedis are not to be taxed under this Bill. But even their prices in the market have gone up. If we allow the present state of affairs to continue, the middlemen will make large profits by realizing more money from the said varieties. Therefore, by referring the Bill to a Select Committee, we will only be hampering the convenience of the people. So I oppose the amendment to refer the Bill to a Select Committee.

“Hon. Members said that the price of leaf tobacco had gone up, and the growers were affected. (Hon. Members: ‘It has gone down.’) The prices have gone down. In that way the growers are affected. Even taking that for argument’s sake (though I do not concede that), I say that that is in itself enough argument why we should not refer this Bill to a Select Committee. We are not taxing leaf tobacco and therefore, the grower is not affected. We know how important it is for the grower to sell his tobacco to the merchants. When the tobacco is now ready, and the stock is held back due to the dictation of prices by the merchants, naturally the growers will be very much concerned. I quite see the point. The cheaper varieties of cigarettes and cigars have gone up in price. And the price of leaf tobacco has gone down merely because of speculation. If once people come to know that the growers would not be affected by this Bill, prices will adjust themselves. We should not delay the passing of this Bill any longer. I might be given credit to have some knowledge about the grower and his difficulties in tobacco crop. Knowing as I do the difficulties of the tobacco grower and the fluctuations in prices even under normal conditions, I can say that this Bill does not at all affect the grower in any measure. Cheroots and beedis are not taxed unless they cost each two annas and more. That is sufficient proof that this Bill will not affect the tobacco grower. When the leaf tobacco is cured and rolled into cigar, and when it is priced more than 2 annas, only such cigar is taxed but not leaf tobacco by itself. It is not the ordinary type of cigar that is taxed but it is the superior type of cigar costing more than 2 annas each. Regarding the cigarette tobacco, prices are dictated by the merchants and foreign companies. When this Bill becomes law and comes into force, and when the implications of this Bill are known to the growers (I am sure hon. Members opposite will tell the people the implications of this law even before this Bill becomes law) the growers will understand that they need not pay anything to the State in any shape or form under this Bill.

7th April 1953] [Sri S. B. P. Pattabhi Rama Rao],

The tax would be levied only after the tobacco is cured and manufactured. The manufacturers are making huge profits of 200 per cent or even 300 per cent. They have naturally got to be satisfied with less profit. So, I submit that the passing of this Bill into law will not affect in the least any of the growers. As a matter of fact, I might mention that we do not include the grower even for registration. All this will show the consideration extended to growers by the Government. We have asked people trading in tobacco to register themselves on payment of a paltry amount of one rupee per annum. We do not insist on the grower that he should register himself. Hon. Members can understand from this to what extent the interests of growers are safeguarded by this Government. I request hon. Members of the Communist party to have the same consideration in regard to the growers in future, even though they had not that consideration in the past. Many of the grower friends have complained to me several times about the difficulties they have been experiencing with labour, etc. I know how much co-operation they have been getting from hon. Members opposite. Now that there is a change of front and outlook in them, I hope and wish they will co-operate with the growers at least in future. I am also sure that the grower as he is to-day will know how far this Bill will affect him, and how much relief is being given to him. (Interruption by the hon. Member Sri Pillalamarri Venkateswarlu.) It is in the hon. Member's hands.

“Coming to the other point regarding the prices of varieties of cigarettes and their effect on the middle classes, I would like to mention that it is the intention of the Government that the poorer sections of the people are not to be affected at all or touched by the Government. We have allowed a cigarette which costs three pies to be completely exempt from taxation. We have exempted beedis. We have exempted varieties of cheroot costing less than 2 annas, snuff, and chewing tobacco. We have also exempted leaf tobacco in the initial stage (manufactured, cured or uncured). Only cured tobacco sold in tins and also pipe tobacco sold in tins will be taxed. These are used by the richer classes, and they are taxed. I cannot agree even for the sake of argument that the middle classes are very much affected. There are several varieties of cigarettes they could choose to suit their pockets. There is not much force in hon. Members saying that the Bill as it stands touches the middle classes. On the other hand it has given the maximum benefit to the poorer sections, and the middle classes are taxed only with reference to the particular type of cigarettes that they may buy.

“Sir, an argument has been advanced that this measure should wait till the Andhra State is formed. As a matter of fact, I do not think we need wait. To-day actually we are losing Rs. 56 lakhs which we should have normally got from the Centre in lieu of, or in compensation for the levy of sales tax on tobacco that the Government of India have asked us to suspend. We have been

[Sri S. B. P. Pattabhi Rama Rao] [7th April 1953]

1-20
p.m.

getting from the Government of India up till now Rs. 56 lakhs per annum being the compensation for the non-levy of sales tax on tobacco. From the first of April this year, we have been denied that amount. My hon. Colleague the Finance Minister has explained to the House the recommendation of the Finance Commission, and to what extent that recommendation will help us. I will not touch that except to say that even taking for granted that we are having a share of the Central excise revenue, still to some extent, I would say, this tax on tobacco is a fair and equitable one. When even foodstuffs are assessed to sales tax, I do not know why this particular commodity should be exempt from sales tax. We have exempted the poorer sections of the people from the payment of this tax and those who can afford to pay must pay sales tax on this commodity. In my opening speech I have drawn the attention of the House to the fact that in other countries this tax is realized on a much larger scale and more money is derived by the States from tobacco. So, I feel that this tax, as it is now sought to be imposed, should be admitted to be a reasonable tax. When there are other States enjoying the benefits of both the excise duty and the sales tax, I do not see why we should not enjoy the same benefits.

“ The hon. Member Sri Anthony Pillai said that levying this tax would discourage smoking and hence the tax collected would be less. Sir, I am prepared to accept even a loss of revenue if, to that extent, the people save money and give up the smoking habit. The people will thereby not only save money but also gain health if they give up the smoking habit.

“ The hon. Member Sri Govindasamy Nayagar mentioned that the Hon. Sri Rajagopalachari should have got more money from the Centre. I may tell the hon. Member that what we have lost from the Centre we are trying to realize locally. It is Rajaji's genius that is responsible for this measure which exempts the poorer classes from the payment of this tax and by which, at the same time, we are able to realize a substantial amount without causing much difficulty to the assesseees.

“ The Hon. the Leader of the Opposition suggested that instead of this tax, there might be a tax on jewellery, diamonds and such other valuables. Sir, as it is, to-day these luxury articles are taxed at a very high rate and I am afraid, if we are to raise the tax still higher, there may not be much turnover and we may not be able to realize even the amount that we are now getting. However, even if we want sincerely to introduce a measure of that type, I am sure the hon. the Leader of the Opposition will himself come forward saying that there are cheap jewellery and costly jewellery, and cheap diamonds and costly diamonds, and that only the costly things should be taxed. Therefore, I leave the question to be decided by the new Governments that may come

7th April 1953] [Sri S. B. P. Pattabhi Rama Rao] ,

into existence after the separation of the Andhra State. (Laughter) I am sure the separated State will have that legislation if really it will benefit it.

“On the whole, I may mention that this is a just measure and a measure that is long overdue. The poorer sections of the people have been completely exempted from payment of this tax. So, I request the House to accept my motion.”

SRI P. RAMAMURTHI.—“Sir, I rise just to elicit some information from the Hon. Minister. Firstly, he said that after all, the taxation was only on certain varieties of tobacco and that, therefore, the grower was not affected. While it is possible that the growers of those varieties of tobacco which are not going to be taxed may not be affected, the growers of those varieties like the Virginia tobacco are bound to be affected. How does the Hon. Minister propose to protect them from this difficulty?

“Secondly, the Hon. Minister mentioned about the monopolists being able to dictate prices and our being able to go and inform the peasants and protect them. I would only point out that we do not have the power in our hands to protect them from the power of the monopolists. Therefore, it is very essential for the Government themselves to take powers to protect them.

“Thirdly, the Hon. Minister pointed out that, as far as we were concerned, he was very glad that we were interested in protecting the interests of the growers. I would like to tell him that by ‘growers’, we never meant people of the type of the Hon. Minister. (Laughter.) We meant some other people and other growers.”

THE HON. SRI C. RAJAGOPALACHARI:—“He is also affected.”

SRI P. RAMAMURTHI:—“As far as the growers are concerned, we will certainly fight and try our level best to see that they are protected from the clutches of the monopolist vultures. At the same time, we will also fight for the workers getting their proper share of wages. We are not going to sacrifice the interests of the workers in the pursuit of getting protection for these people alone. We want protection for all sections of the people.”

* THE HON. SRI C. RAJAGOPALACHARI:—“Sir, may I submit that in referring to these points, we had better not use strong language? We need not call anyone a ‘vulture’ or this and that.”

SRI P. RAMAMURTHI:—“I said, ‘monopolist vultures.’”

* THE HON. SRI C. RAJAGOPALACHARI:—“Whoever it may be, we need not call anyone a vulture. We all depend on one another. But for these monopolists, the owners of the fields on which tobacco is grown would not have the large profits that

[Sri C. Rajagopalachari] [7th April 1953]

they are now enjoying. Again, but for the 'monopolist' 'vultures', the growers would not have been so well off. We need not now waste strong words by hurling them against one another. We will have to get money from wherever it is possible. We have tried as far as possible, to get money from those who may comparatively be called 'vultures.' "

MR. SPEAKER:—"I shall put to the vote of the House first the amendment of the hon. Member Sri Seetharamiah, then the amendment of the hon. Member Sri Vavilala Gopalakrishnaiah, and lastly the amendment of the hon. Member Sri Ramalingam.

"The hon. Member Sri Seetharamiah is not in his place. His amendment shall be considered to have been withdrawn by him."

SRI PILLALAMARRI VENKATESWARLU:—"I press the amendment, Sir."

MR. SPEAKER:—"Then, I shall put it to the vote of the House. The question is—

"That the Madras Tobacco (Taxation of Sales and Registration) Bill, 1953, be deferred till the formation of the Andhra State.' "

The amendment was put and lost.

MR. SPEAKER:—"I shall now put the amendment of the hon. Member Sri Vavilala Gopalakrishnaiah to the vote of the House."

SRI VAVILALA GOPALAKRISHNAIAH:—"Sir, when I addressed the House on this Bill, I mentioned about the excise contribution to this State of about Rs. 2 crores. No Minister has said anything about it. The Government have tried to bypass the whole thing."

THE HON. SRI C. SUBRAMANIAM:—"What the hon. Member mentioned was obviously not worth mentioning."

SRI VAVILALA GOPALAKRISHNAIAH:—"The Government may feel that it was not worth mentioning. But why was it argued that they were not getting it at all and that only from this year they would be getting it? I want a clarification on this point."

MR. SPEAKER:—"I do not stand in the way of the Hon. Minister clearing the point. (After a pause.) Then I shall put the amendment to the vote of the House. The question is—

'That the Madras Tobacco (Taxation of Sales and Registration) Bill, 1953, be circulated for eliciting public opinion thereon.'

The amendment was put and lost.

7th April 1953]

MR. SPEAKER:—" I shall put Sri Ramalingam's amendment to the vote of the House. The question is—

' That the Madras Tobacco (Taxation of Sales and Registration) Bill, 1953, be referred to a Select Committee.' "

The amendment was put and lost.

MR. SPEAKER:—" I shall now put the main motion to the vote of the House. The question is—

' That the Madras Tobacco (Taxation of Sales and Registration) Bill, 1953, be taken into consideration at once.' "

The motion was put and carried.

MR. SPEAKER:—" The House will now adjourn and meet again at 8-30 a.m. to-morrow."

The House then adjourned.

